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Guide to the preparation  
of Part III of the  
Estimates







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Treasury Board of Canada  
Comptroller General

Conseil du Trésor du Canada  
Contrôleur général

# Guide to the Preparation of Part III of the Estimates



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# **Guide to the Preparation of Part III of the Estimates**

**July 31, 1987**





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## Definitions

**Expenditure Plan:** a structured document for each of the departmental programs defined in Part II of the Estimates which provides a concise overview of the results expected from the operation of each program in relation to planned expenditures for the upcoming fiscal year. It also reports actual performance in relation to the Plan previously outlined to Parliament for the most recently completed fiscal year.

**The following definitions of directive, guideline and standards are of critical importance to the understanding of this manual.**

**Directive:** a statement indicating the mandatory features of a policy. In those cases where Treasury Board is prepared to permit deviations, departments must obtain prior approval. Directives are characterized by the use of **shall, must** and **will**, and appear in bold face throughout the manual.

**Guideline:** a statement indicating an instruction which should be followed unless there is good reason not to do so. Reasons for non-compliance should relate to disclosure principles for reporting to Parliament and good reporting practices. Non-compliance should be undertaken in close consultation with the Office of the Comptroller General. Guidelines are characterized by the use of **should**.

**Standards:** instructions and specifications of general application serving as the benchmark of expected practices. Strict compliance is not mandatory as long as the implied level of quality is met or exceeded in a cost-effective manner. Standards are used in Chapter 4 and apply to presentation, format and publication aspects of Part III of the Estimates. They are characterized by the **absence of shall** or **should**.

## Enquiries

Enquiries related to this manual should be directed to:

Government of Canada Reporting Division  
Policy Development Branch  
Office of the Comptroller General  
Ottawa, Ontario.  
K1A 1E4

Telephone: (613) 952-3355











## CHAPTER 1

### EXPENDITURE PLAN POLICY AND DISCLOSURE PRINCIPLES

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## 1. EXPENDITURE PLAN POLICY

The following constitutes the Treasury Board policy on Part III of the Estimates as contained in Circular 1982-8.

### .1 Purpose

The purpose is to state the Treasury Board policy and instructions for the preparation of Part III of the Estimates, the Expenditure Plan.

### .2 Scope of Application

- .1 The policy applies to departments named in Schedule A and the departmental corporations listed in Schedule B of the Financial Administration Act; any division or branch of the public service of Canada, including a commission appointed under the Inquiries Act, designated by the Governor in Council as a department for the purposes of the Financial Administration Act; and the staffs of the Senate, the House of Commons and the Library of Parliament.

The above are hereafter referred to as departments and agencies.

- .2 In exceptional cases, the size or nature of a department or agency falling within the scope of this policy may warrant discretionary applications of certain aspects of the Expenditure Plan policy.

### .3 Background

- .1 Revisions to the Estimates have been undertaken as a result of the implementation of the Policy and Expenditure Management System and in response to specific recommendations by the Auditor General, the Lambert Commission, and the Public Accounts Committee. These revisions are directed at improving the government's accountability to Parliament by providing more and better information on government programs, thereby permitting parliamentarians to carry out more effectively their reviews of expenditures.

- .2 The revisions to the Estimates are based on the following threepart concept:

- Part I — The Government Expenditure Plan

This is a government-wide summary concentrating on policy sector expenditure analyses and the expenditure framework for the upcoming fiscal year. Further details of the multiyear ceilings outlined in the Budgets are also disclosed to provide a context to the Plan for the upcoming year.

- Part II — Main Estimates

The Main Estimates document forms the basis for annual appropriations. It improves upon the presentation in the previous Blue Book and, except for some deletions, is similar in content.

- Part III — Department Expenditure Plans

These are supporting documents for Parts I and II of the Estimates which provide, for all programs of each department, details of planned and

actual results, related expenditures, other performance data useful in justifying resource requirements and sufficient background information to provide a basic understanding of each program.

#### .4 Policy

- .1 Departments and agencies of the Federal Government shall prepare annually a departmental Expenditure Plan to be tabled in Parliament with Parts I and II of the Estimates by the President of the Treasury Board, on behalf of the responsible Ministers.
- .2 Deputy heads of departments and heads of agencies shall ensure that an Expenditure Plan is prepared annually for each program under their control.
- .3 Each Expenditure Plan shall:
  - provide enough information to help members of Parliament in understanding and assessing a program's planned and actual performance in terms of results and related resources;
  - be fully consistent with the presentation of the program contained in Part II of the Estimates;
  - reflect only approved policies and programs included in the Operational Plans of the department considered by the Treasury Board in accordance with the Policy and Expenditure Management System; and
  - be prepared in accordance with instructions issued by the Office of the Comptroller General.

#### Structure and Content

- .4 The structure of each Expenditure Plan is modular in nature, allowing access to increasing levels of detail on the program. The structure is also flexible enough to accommodate inherent differences in programs. **However, each program shall provide the following information which should normally be presented in three standard sections as described in the following three paragraphs.**
- .5 **Program Overview (Section I):** This Section contains information to provide a basic understanding of the program and the multiyear context in which the program is to be reviewed. It describes the most significant aspects of the program's planned performance, and displays information on how well the program has performed in the past. Specifically, the Program Overview provides information on the following:
  - the resource requirements;
  - the objective(s) and legal mandate;
  - the manner in which the program is organized and its relation to other programs within the department and outside;



- the external factors influencing the program's plans and performance in the Estimates and planning years;
  - the major approved initiatives management is planning for the Estimates year which will have an influence on resource levels or performance, with specified goals or milestones and related resources;
  - goal and performance data that will allow a subsequent monitoring of the manner and extent to which the program is meeting its objectives; and
  - the past performance of the program expressed in both financial and operational terms in comparison to the objectives and results it was intended to achieve.
- .6 **Analysis by Activity (Section II):** This Section contains performance and other information which provides the basis for the program's resource requirements in the Estimates year. It provides:
- key indicators of performance for each activity;
  - the performance of the activity with respect to such indicators; and
  - a justification of the amount and type of resources required.
- .7 **Supplementary Information (Section III):** This Section provides more detailed information and analysis not included in other sections of the Expenditure Plan to help the reader to understand the program's operations and expenditures. It consists of mandatory and optional information:
- the mandatory information focuses on the resources of the program including financial requirements by object, personnel requirements, capital expenditures and major capital projects, transfer payments, revenues and other expenditure and cost-related information of significance to the program; and
  - the optional information elaborates on particular features or characteristics of a program deemed to be of interest to members of Parliament and which would assist the reader in understanding the program.

Chapter 3 provides further direction and guidance on items .5, .6, and .7 above.

- .8 **Although departments are responsible for the preparation of Expenditure Plans within the policies and guidelines established by the Treasury Board, the Treasury Board Secretariat and the Office of the Comptroller General will review the documents to:**
- verify that they are consistent with the information contained in Part II of the Estimates, as supported by the Operational Plans; and
  - ensure that they meet the standards of disclosure for reporting to Parliament established by the Office of the Comptroller General.

**.5 Authority**

Section 5 (paragraph 5(1)(c) and subsection 5(6)) of the Financial Administration Act.

**.6 Submission Requirements**

The Office of the Comptroller General will establish the annual submission requirements including tabling procedures for Expenditure Plans (see Chapter 5).

## 2. DISCLOSURE PRINCIPLES FOR REPORTING TO PARLIAMENT IN PART III OF THE ESTIMATES (EXPENDITURE PLAN)

### .1 Purpose

The disclosure principles for reporting to Parliament in Part III of the Estimates serve as the basic criteria in assessing whether or not an Expenditure Plan is meeting the needs of members of Parliament in reviewing the spending requirements of departmental programs. The principles are also consistent with the attributes of effective reporting generally recognized by the accounting profession.

### .2 Principles of Disclosure

The principles governing the disclosure of information to Parliament in Part III of the Estimates are: relevance, reliability, objectivity, completeness, materiality and comparability. Each is described in more detail in the following paragraphs.

- |    |                    |   |
|----|--------------------|---|
| a. | <b>Relevance</b>   | <b>Information in an Expenditure Plan should be of relevance to members of Parliament.</b>  |
|    |                    | <ul style="list-style-type: none"> <li>● Plans and performance information should be relevant to the review of Expenditure Plans by members of parliamentary standing committees.</li> </ul>  |
| b. | <b>Reliability</b> | <b>Users should be able to have confidence in the validity of reported results and the reasonableness of forecast performance and resource requirements.</b>  |
|    |                    | <ul style="list-style-type: none"> <li>● Information and underlying structures should be consistent with government-wide policies and systems such as Operational Plan Frameworks as applied to the department.</li> <li>● Information used in an Expenditure Plan should be drawn from departmental management systems used in planning, budgeting, and monitoring efficiency, effectiveness and evaluation.</li> <li>● Information should pertain to approved policy and program objectives.</li> <li>● Data obtained from sources outside the department should be identified accordingly.</li> <li>● Underlying systems and procedures used in preparing an Expenditure Plan should be documented. These systems and procedures, and the information they provide including that provided in the Expenditure Plan, should be subject to periodic internal audit.</li> </ul> |



- c. **Objectivity**      **The information provided in an Expenditure Plan should be objective.**
- Information should be as free from reporting bias as possible.
  - Underlying assumptions and the known limitations of information should be disclosed.
  - Information should reflect management's assessment of the most probable course of events.
- d. **Completeness**      **An Expenditure Plan should provide a comprehensive but succinct picture of the important aspects and endeavours of a department or program.**
- The Expenditure Plan should provide an understanding of the program's mandate, objectives, activities, resources used and required in relation to results achieved and expected, organization, performance and effectiveness.
  - Important relationships with other programs of the government and those of other government and non-government organizations should be disclosed.
  - Where possible, details should be disclosed at the level where results can be matched with resources. Where this is not possible, other appropriate explanations of the basis for estimating resource requirements should be provided.
- e. **Materiality**      **The kind and amount of information provided on an item in an Expenditure Plan should be in keeping with its importance, sensitivity, the resources involved and the significance of changes from information previously provided.**
- Judgement should be applied in striking a balance between disclosing too much detail and too little information.
  - Information should be presented in such a way as to direct attention first to summary information and then to more detail as needed.
  - Clear, simple and concise narrative should be used in descriptive and explanatory information.

**f. Comparability Information in an Expenditure Plan should facilitate comparisons over time.**

- Financial and performance information should be expressed in terms that enable users to compare actual results with those forecast and with trends of previous years.
- Reporting should be consistent from year to year. If the basis for year-to-year comparisons changes, the reasons for and the amendments in reporting practices should be made clear.
- Where changes are made, data from previous years should be restated to give retroactive effect to such changes.
- Consistent data should be provided within a text, a chart or a figure.







**CHAPTER 2: EXPENDITURE PLAN STRUCTURES**

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- Appendix 2.1: Matrix of Requirements by Type of Expenditure Plan Structure

## 1. Purpose

This Chapter provides direction and guidance on the different structures used for presenting information to Parliament in Expenditure Plans.

## 2. Expenditure Plan Structures

- .1 **To ensure consistency between Parts II and III of the Estimates, the order of presentation of programs and activities within Expenditure Plans shall be consistent with Part II of the Estimates.**
- .2 The presentation of information in Expenditure Plans should be organized in accordance with the structures recommended by the Office of the Comptroller General.
- .3 Departments and agencies should present an Expenditure Plan organized as follows:
  - a three-section Expenditure Plan presentation for departments and agencies with a single program comprised of several activities;
  - a two-section Expenditure Plan presentation for departments and agencies with a single program comprised of a single activity; and
  - a multi-program Expenditure Plan for a department with several programs.
- .4 The standard sections and sub-sections for the different structures of Expenditure Plans are specified in Appendix 2.1 to this Chapter.
- .5 Directives and guidelines on the content of each section and sub-section are provided in Chapter 3 of this guide.
- .6 The applicable preface and tables of contents as well as other presentation and publication standards provided in Chapter 4 of this guide should be used.
- .7 Multi-program Plans also require a special preface (see Chapter 4, Annex A.9) and table of contents (see Chapter 4, Annex A.10) as well as a Departmental Overview (see Chapter 3).
- .8 Departments and agencies should consult with the Office of the Comptroller General before making changes to their Expenditure Plan structure. Modifications would normally be considered on the basis of one or more of the following reasons:
  - to communicate information in a more concise manner without loss of substance;
  - to eliminate redundant information; or
  - to focus attention to information on one or more unique features or characteristics of a program.



## MATRIX OF REQUIREMENTS BY TYPE OF EXPENDITURE PLAN STRUCTURE

Sections and Sub-sections	MULTI-PROGRAM PART III		SINGLE-PROGRAM PART III	
	Three-Section Plans (several activities)	Two-Section Plans (single activity)	Three-Section Plans (several activities)	Two-Section Plans (single activity)
Preface (Three-Section Plan)	R	—	R	—
Preface (Two-Section Plan)	—	R	—	R
Table of Contents (Program)	R	R	R	R
Spending Authorities	R	R	R	R
Authorities for (Estimates Year)	R	R	R	R
— Part II of the Estimates				
Use of (Past Year) Authorities				
— Volume II of the Public Accounts	R	R	R	R
Program Overview	R	R	R	R
Plans for (Estimates Year)	R	R	R	R
Highlights	R	R	R	R
Summary of Financial Requirements	R	R	R	R
Recent Performance	R	R	R	R
Highlights	R	R	R	R
Review of Financial Performance	R	R	R	R
Background	R	R	R	R
Introduction	R	R	R	R
Mandate	R	R	R	R
Program Objective	R	R	R	R
Program Description	—	R	—	R
Program Organization for Delivery	R	R	R	R
Planning Perspective				
External Factors Influencing the Program	R	R	R	R
Initiatives	R	R	R	R
Update on Previously Reported Initiatives	R	R	R	
Program Effectiveness	R	R	R	R
Analysis by Activity	R	—	R	—
Objective	R	—	R	—
Description	R	—	R	—
Resource Summaries	R	—	R	—
Performance Information and Resource Justification	R	R	R	R
Supplementary Information	R	R	R	R
Profile of Program Resources	R	R	R	R
Financial Requirements by Object	R	R	R	R
Personnel Requirements	R	R	R	R
Capital Expenditures	A	A	A	A
Transfer Payments	A	A	A	A
Revenue	A	A	A	A
Loans, Investments and Advances	A	A	A	A
Net Cost of Program	R	R	R	R
Revolving Fund Financial Statements	A	A	A	A
Other Requirements	A	A	A	A
Other Information	O	O	O	O

## Legend:

- R = Required for all Expenditure Plans  
 A = Required where applicable  
 O = Optional  
 — = Not required or not applicable





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## Distribution List

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### Guide to the Preparation of Part III of the Estimates

The enclosed amendment is to be inserted into the July 31, 1987 edition of the Guide to the Preparation of Part III of the Estimates. This amendment includes:

Errors in cross-referencing: page: 2-2, para. 2.7  
4-5, para. 3.2  
4-6, para. 4.2; 4.3; 4.4  
4-7, para. .8  
4-8, para. .14; .6.1

Change in the date that is contained in the standard Note that accompanies the Details of Personnel Requirements tables. Salary ranges are updated as of October 1 (see Annex B.10.a, B.10.b, B.10.c and B.10.d).

In accordance with TB Circular 1987-50, Standard Object 12 "All Other Expenditures" has been changed to "Other Subsidies and Payments". This change is reflected in the Details of Financial Requirements by Object tables in Annex B (see Annex B.8.a, B.8.b, B.8.c, B.8.d, B.8.e, and B.8.f).

In addition to the above there are other minor corrections. All changes are indicated by sidelining.

George Willis,  
Director, Reporting Standards and Practices Division,  
Financial Management Information and Systems Branch.

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## **CHAPTER 2: EXPENDITURE PLAN STRUCTURES**

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Appendix 2.1: Matrix of Requirements by Type of Expenditure Plan Structure

## 1. Purpose

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  - a two-section Expenditure Plan presentation for departments and agencies with a single program comprised of a single activity; and
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- .5 Directives and guidelines on the content of each section and sub-section are provided in Chapter 3 of this guide.
- .6 The applicable preface and tables of contents as well as other presentation and publication standards provided in Chapter 4 of this guide should be used.
- .7 Multi-program Plans also require a special preface (see Chapter 4, Annex A.8) and table of contents (see Chapter 4, Annex A.9) as well as a Departmental Overview (see Chapter 3).
- .8 Departments and agencies should consult with the Office of the Comptroller General before making changes to their Expenditure Plan structure. Modifications would normally be considered on the basis of one or more of the following reasons:
  - to communicate information in a more concise manner without loss of substance;
  - to eliminate redundant information; or
  - to focus attention to information on one or more unique features or characteristics of a program.







## CHAPTER 3: DISCLOSURE REQUIREMENTS

The directives and guidelines on the content of Expenditure Plans contained in this Chapter apply to all structures of Expenditure Plans outlined in Chapter 2. Content guidelines should be interpreted and applied to each Expenditure Plan in relation to the particular needs and characteristics of individual programs, their activity structure and other considerations.

Representatives of the Government of Canada Reporting Division, OCG are available to provide advice and guidance on the interpretation of these guidelines and on their application to individual programs of departments and agencies.

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**Note :** The above table of contents is intended for this Guide only. Appropriate tables of contents for use in the Part III of the Estimates document itself are provided in Chapter 4, Annex A.

## **1. Departmental Overview (multi-program Plans only)**

### **Purpose**

- .1 The Departmental Overview serves as an introduction to the Expenditure Plan by stating the department's overall role and responsibilities, its organizational and program composition, a summary of its spending plans, and its priorities.

### **Content Requirements**

- .2 Departments with more than one program shall provide the following information in their Expenditure Plan:
  - the role and responsibilities of the department;
  - the organization and programs of the department;
  - the department's priorities; and
  - the department's spending plan for the Estimates year by program.

### **Role and Responsibilities**

- .3 This first section of the Departmental Overview should present a brief outline of the department's role or mandate relative to both the federal government and the policy sector (envelope) of which it is a part. It should also provide a summary of the department's responsibilities.

### **Departmental Organization and Programs**

- .4 This section should concisely describe and depict the organization of the department in relation to its programs.
- .5 Departments named in Schedule A of the Financial Administration Act should also identify in this section other organizations reporting to Parliament through the same Minister, e.g., parent Crown corporations and various agencies. The presentation should clearly distinguish entities and programs contained in the department's Part III from those that are not.

### **Departmental Priorities**

- .6 This section should provide information on the department's short-term and medium-term priorities in order to help members of Parliament understand the overall framework within which the Expenditure Plan has been developed.
- .7 The content should flow from the government's overall policy direction and priorities and be consistent with approved departmental strategic plans.
- .8 Priorities should be cross-referenced to further information contained within each program in other sections of the Expenditure Plan.

### **Departmental Spending Plan**

- .9 This section should display the resource requirements for each program of the department including:
  - the resource requirements of each program for the Estimates year and the corresponding Forecast for the year in progress, identifying gross and net expenditures — that is, before and after revenues credited to each program (see Chapter 4, B.1).
  - the change between the Main Estimates of the upcoming year and the Forecast of the current year in dollar and percentage terms; and
  - references to further information on each program.
- .10 Although person-years are not generally required in this display, departments may include person-year information in order to provide a more meaningful profile of the departmental resources. This may be particularly relevant for programs where a significant proportion of their expenditures is made up of capital expenditures or transfer payments.
- .11 In addition, departments should provide other material that will better convey the resource composition of their programs.

### **Length**

- .12 The Departmental Overview should not exceed five pages and should direct the reader to more detailed information elsewhere in the Expenditure Plan.

### **Presentation**

- .13 The information should be displayed in accordance with the presentation standards specified in Chapter 4., including Annex B.1.

### **NOTE**

The directives and guidelines on the content of Expenditure Plans as contained in the rest of this Chapter are presented on the basis of a standard three-section Plan. These directives and guidelines also apply to two-section Plans, subject to the variations outlined in Chapter 2.



## **2. Spending Authorities**

### **Purpose**

- .1 Information from Part II of the Estimates and Volume II of the Public Accounts (as outlined below) is reproduced in the Expenditure Plans to provide a bridge between the two, so that members of Parliament will be able to refer conveniently to this information when they are reviewing a program's spending plans and performance.
- .2 Part II of the Estimates presents the new year's Main Estimates in comparison to the current year's Main Estimates. Part III presents the new year's Main Estimates in comparison to the current year's Forecast. This section provides a crossover between the two bases of comparison.

### **Content Requirements**

#### **A. Authorities for (Estimates Year) — Part II of the Estimates**

- .3 Departments and agencies shall provide the following information from Part II of the Estimates:
  - financial requirements by authority;
  - votes — wording and amounts; and
  - a program by activities table.
- .4 Departments and agencies shall ensure that the above information is consistent with Part II of the Estimates.

#### **B. Use of (Past Year) Authorities — Volume II of the Public Accounts**

- .5 Departments and agencies shall provide the following information from Volume II of the Public Accounts for each budgetary and non-budgetary vote (lapsing and non-lapsing) and statutory item for the most recently completed fiscal year:
  - Main Estimates;
  - Total Available for Use; and
  - Actual Use.
- .6 Departments and agencies shall ensure that the above information is consistent with the Public Accounts.

### **Presentation**

- .7 The presentation of the information from Part II of the Estimates and from Volume II of the Public Accounts should be displayed in accordance with the presentation standards specified in Chapter 4, including Annex B.2 and B.3 respectively.

### **3. Program Overview (Section I)**

#### **Purpose**

- .1 The Program Overview Section provides a basic understanding of the program and the multi-year context in which it should be reviewed. It describes the most significant aspects of the program's planned performance and displays key information on how well the program has performed in the past.

#### **Length**

- .2 The Program Overview Section of a large and complex program should not exceed 15 pages. Other programs should be relatively shorter, their length not exceeding 10 pages.

#### **Content Requirements**

- .3 The Program Overview shall provide information on the program in the following areas:
  - the financial and human resources of the program;
  - its approved objective;
  - its mandate;
  - its organization;
  - important relationships with other programs of the government and those of other government and non-government organizations;
  - the external factors influencing its strategies, plans and performance;
  - approved major initiatives management is planning for the program in the Estimates year which are significant to members of Parliament, including subsequent reporting of progress and accomplishments with respect to these initiatives; and
  - performance information that will assist members of Parliament in assessing how the program has met and is meeting its objective(s).

#### **Structure**

- .4 It should include the following sub-sections:
  - A. Plans for (Estimates Year)
  - B. Recent Performance
  - C. Background
  - D. Planning Perspective
  - E. Program Effectiveness

## **A. Plans for (Estimates Year)**

### **Purpose**

- .1 This section identifies the key items of the Plan for the Estimates year and summarizes the resource requirements of the program.
- .2 It contains two complementary types of information: Highlights of the Estimates Year and a Summary of Financial Requirements.

### **Length**

- .3 The Plans for (Estimates Year) section should not exceed three pages.

## **1. Highlights for the Estimates Year**

### **Purpose**

- .1 This sub-section focuses on the key items of significance to the Program during the Estimates year that are further elaborated elsewhere in the Plan.

### **Content Requirements**

- .2 The Highlights should give the reader a window on the key expected results of the program contained in the Expenditure Plan and other items necessary for assessing the program's plans for the Estimates year.
- .3 They should reflect the content of other sections of the Expenditure Plan and not be autonomous relative to the rest of the Plan. Thus, references in each highlight should direct the reader to further and more detailed information in the Expenditure Plan.
- .4 Typically, highlights of the plans for the Estimates year are made up of a selection of such items as:
  - key planned results of the program with significant resource implications;
  - approved major initiatives selected from the Initiatives subsection of the Plan.
  - important policy changes including changes in program content, direction or means of delivery; and
  - significant shifts in the level or structure of resources.
- .5 When either of the first two types of highlights are used the following information should be provided:
  - the goals and results expected;
  - the resource implications for the Estimates year and in total; and
  - the relevant time frame for achieving the result(s) or completing the initiative.

## 2. Summary of Financial Requirements

### Purpose

- .1 This sub-section provides:
- the Estimates year resource requirements for each activity; and
  - explanations of significant changes in the financial requirements between the year in progress and the upcoming fiscal year.

### Content Requirements

#### Financial Requirements by Activity

- .2 The summary of financial requirements shall disclose the proposed expenditures of each activity and the person-years of the program approved for the Estimates year as a result of the program's Main Estimates submission.
- .3 The presentation shall be consistent with the program's activity structure as approved by the Treasury Board.
- .4 The information on financial requirements for the Estimates year shall identify:
- gross expenditures;
  - revenues credited to the Vote;
  - net expenditures; and
  - budgetary expenditures and loans, investments and advances (non-budgetary items).
- .5 The Main Estimates information shall be presented as a comparison with the Forecast for the year in progress.
- .6 The date of the Forecast shall be disclosed in a footnote or as part of the narrative accompanying the figure (see Chapter 4, B.4).
- .7 Under normal circumstances the date of the Forecast should be no earlier than November 30.
- .8 The Forecast for statutory expenditures should reflect the best estimate of expenditures based on the requirements of the relevant legislation. For major statutory items (such as those resulting from the Federal-Provincial Fiscal Arrangements and Post Secondary Education and Health Contributions Act, Unemployment Insurance Account Act, Canada Assistance Plan, Old Age Security Act and Family Allowances Act and interest payments under the Financial Administration Act), the forecast should be consistent with the estimates used by the Department of Finance and their concurrence with the date and amount of the forecast should be obtained.



- .9 The difference between the Main Estimates of the upcoming year and the Forecast for the year in progress should be provided along with references to further details in subsequent sections of the Expenditure Plan as displayed in Chapter 4, Annex B.4. (Two-Section Plans refer to note on page 3-10).
- .10 The Forecast should exclude any portion of a frozen allotment which is not expected to be released for use by the department during the year, although reference to the amount frozen could, where material, be included in the narrative for explaining the Forecast.
- .11 Where significant, revenue credited directly to the Consolidated Revenue Fund should be disclosed as part of the resource summary or in an accompanying narrative. Revenue credited directly to the CRF should be clearly distinguished from revenue credited to a Vote.

#### **Explanation of Change in Financial Requirements**

- .12 This sub-section and the following one explain the major changes in the program's financial requirements in two steps:
  - from the Forecast of the year in progress to the Main Estimates of the upcoming year; and
  - from the Main Estimates of the year in progress to the Forecast for the year in progress.
- .13 **An identification and explanation of significant changes in financial requirements between the Main Estimates of the upcoming year and the forecast for the year in progress shall be provided in a narrative accompanying the figure for Financial Requirements by Activities.**
- .14 The narrative explanation should:
  - state the percentage increase or decrease in financial and other resource requirements between the Forecast for the year in progress and the Main Estimates for the upcoming year;
  - identify the key items constituting this change;
  - indicate the operational effects of the change on the program or activity; and
  - provide cross-references to more details elsewhere in the Plan. (It may be possible to identify and report the key items at a level of disclosure that eliminates the need for more detailed explanations in other parts of the Plan. Disclosure principles of completeness and materiality should be applied.)

#### **Explanation of the Forecast for the Year in Progress**

- .15 **Where the Forecast for the year in progress is significantly different from the Main Estimates for that same year, the major items making up the change shall be disclosed with explanations of their impact on the program and its operations.**

.16 The narrative explanation of the Forecast should:

- state the percentage increase or decrease in financial requirements between the Main Estimates for the year in progress and the Forecast for that same year;
- identify the key items constituting the change and their authority or source, e.g., Supplementary Estimates A or B, Treasury Board transfers, internal re-allocations, etc.;
- indicate the operational effects of the change on the program or activity; and
- include a cross-reference to the Main Estimates figures for the year in progress contained in the Authorities for the Estimates Year reproduced from Part II of the Estimates, and where applicable, provide further cross-references to more detailed information contained elsewhere in the Expenditure Plan.

**Presentation**

- .17 The narrative explanations should immediately follow the financial summary table (see Chapter 4, B.4).
- .18 The above information should be displayed in accordance with the presentation standards specified in Chapter 4, including Annex B.4.

**Note for Two-Section Plans**

(Departments and agencies with a single program comprised of a single activity)

For two-section plans, the requirement to identify the difference between the Main Estimates and the Forecast in a separate column may be waived when a three-year presentation is used (estimates year, year in progress and past year). In other words, the Financial Requirements by Activity figure (Chapter 4, Annex B.4 may be replaced by a presentation equivalent to the Activity Resource Summary figure (Chapter 4, Annex B.6).

However, a separate (Past Year) Financial Performance figure must be provided in all cases, as required by Section B.2 of this Chapter.

## **B. Recent Performance**

### **Purpose**

- .1 The Recent Performance section, like the previous one, contains two complementary types of information: Highlights of Recent Performance and Review of Financial Performance.
- .2 It highlights the key accomplishments of the program (which are found in more detail elsewhere in the Expenditure Plan) in relation to the original Plan for the most recently completed fiscal year.
- .3 It also discloses major changes to the Expenditure Plan for the year in progress.
- .4 It includes a financial report of the actual expenditures for the most recently completed fiscal year, as compared to the Main Estimates for that year and explains significant differences.

### **Length**

- .5 The Recent Performance section should not exceed three pages.

## **1. Highlights for the Year in Progress and the Past Year**

### **Purpose**

- .1 This sub-section focuses attention on key accomplishments of the program for the most recently completed fiscal year which are further elaborated elsewhere in the Plan. It includes information on significant changes to previously reported plans.

### **Content Requirements**

- .2 **The highlights of recent performance shall disclose key results achieved by the program for the most recently completed fiscal year in relation to the Plan for that year and serve as a window to further details of actual performance contained in other sections and sub-sections of the Part III.**
- .3 **In addition, highlights for the year in progress shall disclose major changes to the most recently tabled Expenditure Plan.**
- .4 Typically, the highlights consist of such key items as:
  - key results achieved with significant resource implications;
  - important achievements or progress on major initiatives previously undertaken;
  - important policy changes and significant events affecting the program's performance; o material shifts within the program in resources/utilization; and
  - effects of Supplementary Estimates.

- .5 Each highlight should reflect the content of other sections of the Expenditure Plan and not be autonomous relative to the rest of the Plan. Thus, references for each highlight should normally direct the reader to further and more detailed information in the Expenditure Plan.
- .6 Unlike the directive relating to Initiatives (see section D, paragraph 3.1), there is no mandatory requirement to account in this section for each highlight identified in previous Expenditure Plans. In accordance with paragraph 1.2 earlier in this section, recent performance highlights should represent a balanced selection of the key information on the program's actual performance contained in other sections of the current Expenditure Plan, including the degree of change in relation to the original Plan. The disclosure of change includes items such as major shifts in the program's direction and resources arising from announced policy changes, Cabinet approved alterations and Supplementary Estimates.

### **Presentation**

- .7 In presenting highlights for the year in progress and the past year appropriate use of introductory sentences or other means of clearly distinguishing each set should be used. For example,

Highlights of the program in (year in progress) include:

- 
- 
- 

Highlights of the program's performance for (past year) include:

- 
- 
- 

## **2. Review of Financial Performance**

### **Purpose**

- .1 This sub-section displays the financial results for the most recently completed fiscal year compared to the Main Estimates of that year, and explains significant differences.

### **Content Requirements**

- .2 **The Review of Financial Performance shall disclose the financial results for the most recently completed fiscal year on a comparative basis with the original Main Estimates for that year.**



- .3 **The financial information shall disclose, for each activity, the amounts authorized in the Main Estimates, the actual expenditures reported in the Public Accounts and the corresponding difference for the year.**
- .4 Where the program's activity structure has changed since tabling the last Expenditure Plan, the new structure should be used to disclose the financial results if it is possible to restate the original Estimates and account for actual expenditures reliably on the basis of the new structure (see Chapter 6, Circular 1984-1).
- .5 Departments should consult the Government of Canada Reporting Division, OCG, for reporting on prior-year performance following changes in a program's activity structure.

#### **Explanation of Change**

- .6 **Explanations of significant differences between the actual expenditures and the Main Estimates shall be provided by identifying the key items and briefly explaining their effect on the program's performance.**
- .7 Explanations should be cross-referenced to details provided elsewhere in the Expenditure Plan.
- .8 In some cases it may be possible to identify and report on the major items at a level of disclosure that eliminates the need for more detailed explanations elsewhere in the Plan. Disclosure principles of completeness and materiality should be applied.

#### **Presentation**

- .9 The above information should be displayed in accordance with the presentation standards specified in Chapter 4, including Annex B.5.

### **3. Historical Trends in Resource Requirements**

#### **Purpose**

- .1 It is sometimes desirable to provide historical trends at the program level for a longer period than normally found in Expenditure Plans in order to highlight patterns or shifts in actual resource utilization, expenditure composition by category or type i.e. operating, capital, transfer payments, personnel, other operating, etc. or in the approach to delivering a program.

#### **Content Requirements**

- .2 Where helpful to a better understanding of a program's resource requirements and to assessing its changing nature, delivery approach or resource composition, a five-year or longer time series of actuals should be provided in the Expenditure Plan.



**Presentation**

- .3 This information should be displayed in accordance with the presentation standards specified in Chapter 4.
- .4 The presentation of information on historical trends at the program level may be shown as part of Recent Performance or in other sections, as appropriate.

## **C. Background**

### **Purpose**

- .1 The Background section enables members of Parliament to acquire a basic understanding of the program and provides a context in which to review the program's Expenditure Plan. It does not normally address specific activities within programs in detail.

### **Length**

- .2 The Background section should not exceed five pages.
- .3 When this length restricts the disclosure of information deemed necessary for a basic understanding of the program and its environment, the information may be presented in summary form in this section with cross-references to more details in the Supplementary Information Section of the Plan.

### **Content Requirements**

- .4 The Background shall provide information in the following areas:
  - the relationships of the program with other programs;
  - the source(s) of its mandate;
  - a statement of its objective; and
  - the activity and organization structures used for the management, operation and delivery of the program.
- .5 If other information is necessary to explain particular features of individual programs it should be restricted to what is relevant to members of Parliament in better understanding the program.

## **1. Introduction (Relationships with Other Programs)**

### **Content Requirements**

- .1 Departments and agencies should disclose the relationships between the program and other programs of the government and those of other government and non-government organizations.
- .2 The nature of the relationships should be explained and key target groups, institutions and organizations should be identified.

## 2. Mandate

### Content Requirements

- .1 **Departments and agencies shall identify the key constitutional, legislative or other authoritative sources that empower it to carry out the program.**
- .2 If many legal authorities exist, only the key ones should be identified in this sub-section, with more details provided in the "Supplementary Information" Section of the Plan if necessary.
- .3 The usefulness of the information to members of Parliament in understanding the program or seeking further elaboration from the department or agency on its mandate should serve as a guide for determining the level of detail and the degree of precision required in this sub-section.

## 3. Program Objective

### Content Requirements

- .1 **Departments and agencies shall provide the statement of the program's objective as contained in Part II of the Estimates.**
- .2 Programs with more than one activity should present, in the Analysis by Activity Section (Section II) of their Expenditure Plan, statements of the program's sub-objectives (activity objectives) as approved by the Treasury Board e.g. Operational Plan Framework submission.

## 4. Program Organization for Delivery

### Content Requirements

- .1 **Departments and agencies shall describe the significant features of the activity and organization structures used to deliver the program.**
- .2 Departments and agencies may also describe how the activity structure relates to the intended results of the program (see Section E, paragraphs 13 to 17).

### Organization Structure

- .3 The description of the program's organization structure should include the reporting relationships from the Minister to at least one level below the manager of the Program, whether operations are centralized or decentralized, and how the organization's structure relates to the activities of the program, where they differ.
- .4 Where the organization structure matches the activity structure, this should be noted in the text.

### **Activity Structure**

- .5 The activity structure should be disclosed down to the level used to present performance information and resource justification in the Expenditure Plan.
- .6 Explanations of a change in the program activity structure should be provided in this section and cross-referenced to the financial crosswalks in the Supplementary Information section of the Expenditure Plan. (Further details on changes to program or activity structures and subsequent reporting requirements are provided in Expenditure Plan Circular 1984-1, Chapter 6).
- .7 In describing how the activity structure relates to the results of the program, the following information should be presented as succinctly as possible:
  - key results and outputs in relation to activities, in graphic form,
  - a brief identification of the approach used to measure and report on performance in relation to each key result (monitoring against standards or goals, periodic assessment, internal audit, program evaluation, etc.), and
  - references to corresponding information presented in Part III of the Estimates.
- .8 The results structure should be consistent with the approved Operational Plan Framework (OPF).

### **Presentation**

- .9 The program delivery structures should be presented in a matrix consisting of:
  - the program's organization structure;
  - the activities corresponding to the organizational components;
  - the resource requirements in the Estimates year, expressed in dollars and person-years for each organizational component and activity; and
  - totals for each part of the organization, each activity and for the entire program.
- .10 The above information should be displayed in accordance with the presentation standards specified in Chapter 4.

### **Length**

- .11 The Program Organization for Delivery sub-section should be less than four pages long.

## **D. Planning Perspective**

### **Purpose**

- .1 The Planning Perspective section informs members of Parliament of the key external factors that influence the program, the initiatives taken in response to them and the progress or achievements resulting from them, to help members understand and assess the program's plans and performance in a broader context.

### **Length**

- .2 The Planning Perspective section should not exceed four pages.

### **Content Requirements**

- .3 Departments and agencies shall provide information in the following specific areas:
  - the external factors influencing the Program;
  - initiatives undertaken in response to these factors; and
  - an update on previously reported initiatives.

## **1. External Factors Influencing the Program**

### **Content Requirements**

- .1 Departments and agencies shall identify and succinctly describe the milieu in which the program is operating, including the key external factors that influence the policies and priorities of the program and its performance.
- .2 The factors described should be those that have the most direct influence on the Expenditure Plan and stem from approved departmental strategic plans.
- .3 Discussions of external factors, such as the rate of inflation, which influence most government programs should be avoided unless it can be demonstrated that it has a direct effect on the program and its plans and that this effect can be directly related to those plans.
- .4 The information in this sub-section should emphasize new or emerging factors that have an effect on prospective plans and results.

### **Examples**

- .5 The list of external factors influencing the direction and nature of a program can be extensive. The following are some of the more typical categories:
  - changing economic, technological, social or political conditions;
  - new or changing policies and priorities of the government;



- changes to programs of the government or to their relationship with other government and non-government programs;
- changes in the characteristics of the program's client or beneficiary group(s); and
- changes in the demand patterns for the program's goods and services.

### Length

- .6 The External Factors section should be less than two pages long.
- .7 The "Supplementary Information" Section should be used to further elaborate on external factors when the length guideline must be exceeded.

## 2. Initiatives

### Definition

- .1 Initiatives are new or different endeavours being undertaken to change the nature, direction or operation of the program in response to external factors influencing it.

### Content Requirements

- .2 **Departments and agencies shall provide information on initiatives planned for the Estimates year.**
- .3 The information on each initiative should identify as briefly as possible
  - the result(s) expected;
  - the method for measuring progress towards, or achievements of, the result(s);
  - the time frame for carrying out the initiative; and
  - the resource implications for the Estimates year and in total
 thereby providing a basis for assessing actual performance in subsequent Expenditure Plans.
- .4 Initiatives planned for the Estimates year should clearly relate to one or more external factors influencing the program.
- .5 Initiatives should be expected to have either a major impact on the key results of the program or important resource implications, or both.
- .6 Given that programs do not regularly change their nature, direction or operation, a program may not have any "new" initiatives in any given year or period of years.
- .7 Departments and agencies should not seek to report as "initiatives" endeavours that are clearly outside the scope of the above definition. Consideration should be given to including such endeavours as part of the Performance Information and Resource Justification Section of the Plan.

## Length

- .8 The Initiatives section should be less than one page long.

## 3. Update on Previously Reported Initiatives

### Content Requirements

- .1 **The status of all initiatives identified in previous Expenditure Plans shall be disclosed in subsequent Plans until reported as completed or terminated.**
- .2 The Update should:
  - report on the effectiveness of the initiative in achieving or progressing towards the desired result(s) as established in prior Expenditure Plans;
  - indicate the effect of the initiative on the program's resources;
  - disclose the resources expended to date and forecasted to completion;
  - explain any major deviations from the planned results, goals or targets;
  - provide data on results, goals or targets expected and expenditures planned for the Estimates year when the initiative is not completed or terminated; and
  - indicate changes in the external factor(s) affecting the progress of the initiative.
- .3 An initiative should be considered as completed or terminated only when one or more of the following criteria apply and have been reported as such in the Update:
  - the results have been achieved;
  - the initiative has been overtaken or subsumed by another endeavour and is being reported within the latter;
  - the initiative has been split into two or more projects and is reported as such;
  - the initiative has been cancelled or postponed and the reasons for such decisions are being disclosed; or
  - the initiative has been integrated with regular operations or has become an ongoing process and can no longer be viewed as a "new" or different endeavour.
- .4 An initiative should be identifiable from inception to completion in the Expenditure Plans.
- .5 The Update of each initiative should indicate the Estimates year in which the initiative was originally identified in an Expenditure Plan. (A statement such as "This initiative was originally identified and described in the 1986-87 Expenditure Plan" could be used at the start or end of the narrative disclosing the current status of each initiative.)

- .6 The Update sub-section should clearly distinguish continuing initiatives (to be reported on in the next Part III) from completed or terminated initiatives, by segregating each type using sub-headings or lead-in sentences.
- .7 Although the Update should deal with all previous year initiatives, it may not be necessary to repeat the plans and expectations already established in previous Plans in order to compare them with actual performance. Appropriate explanations can reveal the degree of actual performance against plans without such repetition. (See Expenditure Plan Circular 1984-3 in chapter 6).

## E. Program Effectiveness

### Purpose

- .1 The Program Effectiveness section provides information to help members of Parliament assess the success of the program in achieving its objective(s).
- .2 The Program Effectiveness section should not exceed four pages.

### Content Requirements

#### General

- .3 **Departments and agencies shall disclose the extent to which the program is meeting its objective(s) by reporting its past performance in relation to the goals and results it was intended to achieve.**
- .4 When standards or specific goals and targets have been established, these should be reported in the Plan.
- .5 Since program effectiveness relates directly to the program's objective and sub-objectives as stated in the Expenditure Plan, this section should help answer the following question:
  - to what extent is the program achieving its objective and subobjectives?
- .6 In addition, the following queries should help in developing appropriate material:
  - what information can be used to gauge and measure the program's success in achieving its objective and sub-objectives?
  - how can this information best be communicated in the context of an Expenditure Plan?
- .7 The information should identify the key results expected of the program or its activities and related measures of effectiveness, be they qualitative or quantitative.
- .8 The program results and the related effectiveness measures reported in the Plan should be consistent with the departmental planning and accountability frameworks, e.g., the Operational Plan Framework (OPF).
- .9 Information presented in Part III on the effectiveness of the program should be reviewed annually and updated on the basis of its continued relevance and its timeliness in relation to the planning and reporting period.
- .10 It is not always possible to delineate clearly the effect of a program from other programs and external factors. However, proxy or indirect indicators of results and effectiveness should not be discarded solely on this basis. Instead, program management should ask whether a member of Parliament would wish to be aware of the indicators when considering program effectiveness. If so, the indicators should be presented with appropriate explanations of their limitations.



- .11 Narratives on departmental structures, systems and processes for developing program effectiveness should not normally be presented in an Expenditure Plan.
- .12 Cross-references should be provided to further information on results and effectiveness more appropriately reported in other sections of the Plan.

### **Results Information**

- .13 In selecting information for reporting on the program's results in an Expenditure Plan, it is useful to recognize that there are various types of results. These include:
  - operational outputs;
  - program outputs or client benefits; and
  - program outcomes (impacts and effects).
- .14 Operational outputs are results that describe the goods produced or the services performed by a work process. They focus on what is done within the department or agency to deliver the program. This type of results information may be useful in measuring efficiency and in reporting in the Analysis by Activity Section of the Plan.
- .15 Program outputs are immediate benefits and outputs produced by the program for its direct clients or target audience. They are considered as benefits or interventions by the public. Within the results spectrum, program outputs are a better indicator of program effectiveness than operational outputs and may be reported in either the Program Effectiveness section or in the Analysis by Activity Section, as appropriate.
- .16 Program outcomes are the consequences, both intended and unintended, on society of producing the program outputs. They most closely reflect whether or not the program's objective is being achieved. Program outcomes are the most useful type of results for assessing the effectiveness of a program and should be reported in the Program Effectiveness section of the Plan. Because of the influence of other programs and of external factors, program outcomes are often difficult to measure, can often only be projected or forecasted rather than planned and frequently are represented by proxy or indirect indicators.
- .17 Results information used for reporting on the effectiveness of the program in achieving its objective(s) should satisfy as many of the following criteria as possible:
  - represent one or more key elements of the program's objective or sub-objectives (activity objectives);
  - be useful to members of Parliament in assessing the performance of the program in achieving its objective(s);
  - be helpful to persons outside the program in understanding its impacts and effects on its external clients or target group (beneficiaries) as well as on society in general; and
  - be traceable to a meaningful level of resources.



### **Measures of Program Effectiveness**

- .18 Information on program effectiveness expressed in quantitative or qualitative terms, or both, should be provided whether the measurement is performed on a continuing, cyclical or ad hoc basis.
- .19 Information resulting from cyclical or ad hoc reviews and assessments, such as program evaluations (see Expenditure Plan Circulars 1984-2 and 1984-3 in chapter 6) management reviews and other studies is often relevant for reporting to Parliament on key results pertaining to the effectiveness of the program and should be used as a valuable source of information for this purpose.
- .20 The degree of progress in relation to a "snapshot" of a past situation or condition, an intermediate goal or an end state is often useful and should be used to report on program effectiveness.
- .21 Information indicating trends over time which can be updated periodically provide continuity from one year's Expenditure Plan to the next and should be used to the extent practicable.
- .22 The measures selected for reporting on program effectiveness are usually different from other performance indicators used by management to make decisions on day-to-day operations or to monitor operations.

### **Presentation**

- .23 In a typical presentation, the program's objective(s) should be recalled, the resulting program outputs and outcomes stated, the related indicators and proxies identified and related information reported.
- .24 This section should contain appropriate cross references to information on the program's effectiveness when such information is being reported in the Analysis by Activity Section of the Plan.

#### **4. Analysis by Activity (Section II)**

##### **Purpose**

- .1 The Analysis by Activity Section provides members of Parliament with a more detailed view of a program's performance and resource requirements by focusing on each activity separately.

##### **Length**

- .2 The analysis for each activity should not be longer than six pages.
- .3 The analysis should be relatively shorter for activities not directly involved in the delivery of goods and services outside the department or agency and should reflect the significance of the resources under discussion.

##### **Content Requirements**

- .4 The Analysis by Activity Section shall disclose the following information on each activity of the program:
  - the approved statement of objective pertaining to the activity (program sub-objective);
  - a description of the activity;
  - the resource requirements;
  - an account of financial performance for the most recently completed fiscal year; and
  - information on the performance of the activity and explanations in support of its resource requirements.
- .5 The breakdown used to provide details of the activity's resource requirements should correspond to the level at which results are identified and measured for resource allocation and operational management purposes. The information on results presented in the Performance Information and Resource Justification section of the Plan should also be at this level.

##### **Presentation**

- .6 Each activity should be presented as a separate sub-section of the Analysis by Activity Section of the Plan.
- .7 The description of the activity may be located in this Section, either before or after Resource Summaries, depending on flow and presentation considerations.

**A. Objective****Purpose**

- .1 This section gives members of Parliament the program sub-objective pertaining to the activity as a basis for assessing its performance and resource requirements.

**Content Requirements**

- .2 **Departments and agencies shall disclose in this section the approved statement of program sub-objective pertaining to the activity.**
- .3 Operating goals, targets and priorities should be presented in the Performance Information and Resource Justification section of the Plan.

## **B. Description**

### **Purpose**

- .1 This section provides members of Parliament with a description of the activity and its major constituent parts as background information to understanding the activity's performance and resource requirements.
- .2 It is also intended to minimize the need for additional descriptive narrative in the "Performance Information and Resource Justification" section. For this reason, it is often more appropriate to focus on the results of an activity than on its organization structure.

### **Length**

- .3 The description of the activity should be less than one page with as concise a narrative as possible.

### **Content Requirements**

- .4 **The description of the activity shall be consistent with Part II of the Estimates.**
- .5 The description should furnish a basic understanding of the activity's scope and nature of operations and its constituent parts.

**Note for Two-Section Plans** (Departments and agencies with a single program comprised of a single activity)

The above guidelines also apply to two-section Expenditures Plans, although this information is located in Section I of such Plans.

## **C. Resource Summaries for the Activity**

### **Purpose**

- .1 This section gives members of Parliament information on the resources of the activity to enable them:
  - to relate resource requirements to results within the activity; and
  - to review the actual financial results for the most recently completed fiscal year in relation to the approved Main Estimates for that year.

### **Content Requirements**

- .2 The information on the activity's resources shall include:
  - a three-year summary of resource requirements (Activity Resource Summary); and
  - the activity's financial performance for the most recently completed fiscal year as compared with the Main Estimates for that year ((Past Year) Financial Performance.)

### **Presentation**

- .3 The resource requirements of the activity should normally be presented at a level that corresponds to the key results of the activity as outlined in the Description and be consistent with the level used in the Performance Information and Resource Justification section.
- .4 The above information should be displayed in accordance with the presentation standards specified in Chapter 4, including Annex B.6 and B.7.

## **1. Activity Resource Summary**

### **Content Requirements**

- .1 The Activity Resource Summary shall disclose the budgetary and non-budgetary requirements of the activity and its constituent parts as follows:
  - resource requirements for the Estimates year in thousands of dollars and person-years;
  - forecasted expenditures and person-year utilization for the year in progress; and
  - actual expenditures and person-year utilization for the most recently completed fiscal year.
- .2 The expenditure and person-year totals for the activity must agree with corresponding amounts in Part II of the Estimates and Volume II of the Public Accounts and with other sections of the Expenditure Plan.



- .3 Revenue credited to the vote or to the Consolidated Revenue Fund should be disclosed, where significant, as part of the resource summary figure or in an accompanying narrative.
- .4 Significant shifts in trends over the three years reported should be explained.
- .5 Where there are significant changes between the Main Estimates for the upcoming year and the Forecast for the year in progress, the amount of the change in thousands of dollars and percentage terms should also be identified and explained in the accompanying narrative.
- .6 Significant changes should be explained, depending on the adequacy of the disclosure in the Summary of Financial Requirements section of the Plan. Where the change has been adequately disclosed in Section I, references should direct the reader accordingly.
- .7 Immediately above the display, the relative size of the activity to the total program should be disclosed in percentage terms (see Chapter 4, B.6).
- .8 Immediately below the display, the principal categories of expenditures making up the activity's resources (operating, capital, transfer payments, etc.) or the types of resources required by the activity (objects of expenditures) should be described with their percentage of the total activity. At least 80% of the activity's resource composition should be identified (see Chapter 4, B.6).

## **2. (Past Year) Financial Performance**

### **Content Requirements**

- .1 **The (Past Year) Financial Performance shall disclose the following information on the activity and its constituent parts for the most recently completed fiscal year:**
  - **actual expenditures;**
  - **Main Estimates; and**
  - **differences, i.e., increase or (decrease) in relation to Main Estimates.**
- .2 **The actual expenditures for the activity shall agree with corresponding amounts in Volume II of the Public Accounts and with other sections of the Expenditure Plan.**
- .3 **The amounts presented for the Main Estimates shall agree with the Plan tabled in Parliament for the most recently completed fiscal year, subject to the considerations in Expenditure Plan circular 1984-1 (see chapter 6).**
- .4 Subject to this circular, the disaggregation of the activity used in the Activity Resource Summary of the Plan for the most recently completed fiscal year should be used for reporting on past financial performance in this sub-section.

- .5 Significant differences between the actual and the Main Estimates as previously tabled should be explained, depending on the adequacy of the explanations in the Program Overview (Section I). Where significant differences have been adequately disclosed in Section I, the reader should be directed accordingly.
- .6 The explanation should specify the source of significant over-expenditures in terms of Supplementary Estimates, internal re-allocations, transfers and so on.

## **D. Performance Information and Resource Justification**

### **Purpose**

- .1 This section tells members of Parliament about the performance of the activity and its major constituent parts. It supports the resources allocated to the activity.

### **Length**

- .2 The Performance Information and Resource Justification section should be less than four pages and reflect the significance of the resources under discussion.

### **Content Requirements**

#### **General**

- .3 **Departments and agencies shall disclose:**

- **key results for the activity together with appropriate performance indicators;**
- **the performance of the activity as measured by such indicators over time and against plans; and**
- **a justification of the level and type of resources required by relating results to resources.**

- .4 The performance information should consist of at least

- the planned or projected levels of performance for the Estimates year;
- forecasts for the year in progress; and
- "actuals" for the most recently completed fiscal year.

This will highlight emerging trends.

- .5 Five-year trends should be used whenever possible, i.e., three years of actuals and forecasts for the year in progress and the Estimates year.
- .6 When selecting the performance information to be presented in this section bear in mind that it will form the basis for subsequent accounting of actual performance as well as for justifying resource requirements in the Estimates year.
- .7 When reporting on past performance against goals or targets, it should not be necessary to restate the planned goals. This information is already available in previous Plans. (see also Expenditure Plan Circular 1984-3, chapter 6)
- .8 Key results are defined in the Program Effectiveness section of this guide and include operational outputs, program outputs and program outcomes.

- .9 Whereas the Program Effectiveness section of the Part III focuses on program outcomes (i.e., impacts and effects), the Performance Information and Resource Justification section typically focuses on operational and program outputs to explain the resource requirements and report on the performance of each activity.
- .10 Information pertaining to the activity's efficiency, economy and workload should therefore be presented in this section.
- .11 In addition, information on the effectiveness and quality of service of the activity or its components should be presented in this section.
- .12 When a comprehensive results and performance analysis is desired for each activity, information on the effectiveness of an activity could be presented in this section with appropriate cross-references to the Program Effectiveness section.

### **Results and Resources**

- .13 Information on results should be consistent with accountability frameworks (e.g., OPF) and drawn from management reporting systems and other reliable sources on the basis of their relevance to an Expenditure Plan.
- .14 The results and performance indicators should relate to identifiable resource components within the activity, consistent with the program's financial reporting structure.
- .15 Information on the plans and performance of internal support or service functions such as financial, personnel, common or administrative services within an activity or constituting an activity within a program should be limited in favour of activities delivering goods or services outside the program. A brief description of the work done and a time series of the expenditures in relation to that of the total program should be enough.

### **Performance Indicators**

- .16 Only key indicators should be used for reporting in an Expenditure Plan.
- .17 Performance indicators selected for reporting in Expenditure Plans should measure the extent to which a result has been achieved and reflect the nature of the program, i.e., operational, regulatory, policy, research, etc.
- .18 Performance indicators emphasizing the activity's effectiveness, efficiency and economy in delivering goods and services outside the activity are preferable to indicators focusing on internal operations.
- .19 Indicators of effectiveness should be useful in assessing the success of the activity in achieving its goals and objective(s).
- .20 Indicators of effectiveness should relate to the level of service (e.g. accessibility and frequency) and the quality of service (e.g. timeliness and accuracy).
- .21 Indicators of efficiency represent the ratio of output to related input, normally expressed as the number of units of output produced per dollar or person-year. Such measures should be used as a basis for reporting on efficiency compared to a standard, a time series or another comparable operation.

- .22 When efficiency is expressed in unit cost terms, it should be shown using both current and constant dollars to distinguish the effects of inflation from other factors. The base year, the index and its source should be clearly noted in the display or accompanying narrative.
- .23 Indicators of economy, showing the extent to which resources have been acquired at the lowest price, are relevant for some types of activities and should be provided when they are consistent with the activity's objective and planned results.
- .24 When the resource levels of an activity are determined by calculation or on the basis of a formula, as in the case of certain transfer and statutory payments, the eligibility criteria, payment structure and other factors should be succinctly described to support the resource requirements.
- .25 When workload determinants (variables that influence or determine the amount of work to be done) are used in this section, the assumptions about how they affect workload levels and the relationships between the workload factors and resource levels should be discussed.

**Note for Two-Section Plans** (Departments and agencies with a single program comprised of a single activity)

In two-section Expenditure Plans the performance information and resource justification is presented in the Program Overview (Section I).



## 5. Supplementary Information (Section III)

### Purpose

- .1 The Supplementary Information Section gives members of Parliament information on the make-up of the program's resources and presents additional explanations, analyses and background material that cannot be conveniently presented elsewhere in the Expenditure Plan.

### Content Requirements

- .2 The information in this Section consists of mandatory and optional material.

#### Mandatory Information

- .3 The mandatory information shall consist of the following two categories of resource-related information:
- the following must be disclosed:
    - financial requirements by object;
    - personnel requirements;
    - capital expenditures;
    - transfer payments;
    - net program costs; and
    - financial statements for revolving funds.
  - the following must be disclosed, when relevant:
    - revenue; and
    - loans, investments and advances.

#### Other Information

- .4 This consists of information of a discretionary nature about particular features of a program and of other information that cannot be conveniently provided elsewhere in the Plan. For example, it may include:
- information on tax expenditures;
  - supplementary information on the departmental mandate, interprogram relationships or activity descriptions;
  - details of the program's property, plant and equipment; and
  - sources of additional information about the program's operations and results.

## **A. Profile of Program Resources**

### **Purpose**

The Profile of Program Resources gives members of Parliament detailed information on the resources required by the program.

## **1. Financial Requirements by Object**

### **Purpose**

- .1 This sub-section is to provide a three-year display of information on the financial resources making up the Estimates of the program in a manner that will convey key patterns and identify emerging trends.

### **General**

- .2 The financial requirements making up the Estimates of a program include some or all of the following:

#### **Budgetary Requirements**

- Expenditures classified by standard object within the following categories:
  - operating;
  - capital; and
  - transfer payments.
- Revenues credited to the Vote.

#### **Non-Budgetary Requirements**

- Loans, investments and advances.

### **Content Requirements**

- .3 At a minimum, the budgetary requirements by standard object within major Estimates categories (operating, capital, transfer payments and revenues credited to the Vote) and non-budgetary requirements shall be disclosed in a three-year display of comparative information.
- .4 The breakdown by major Estimates category shall be consistent with the Program by Activities display in Part II of the Estimates.
- .5 The three-year display shall consist of:
- the approved Main Estimates requirements reconcilable to the General Summary and Budgetary Main Estimates by Standard Object of Expenditure table by department or agency in Part II of the Estimates;

- the Forecast (dated no earlier than November 30) of requirements for the year in progress; and
  - the actual requirements for the most recently completed fiscal year, consistent with the Public Accounts.
- .6 A more detailed breakdown of the budgetary requirements within each standard object should be provided when:
- the amount of that standard object represents a major portion of the program total;
  - the nature of the standard object is particularly significant to the delivery or operation of the program; or
  - important shifts occur within the standard object, making the total standard object insufficient for meaningful disclosure of the types of goods, services and financial resources being used by the program.
- .7 A brief narrative should identify and explain major trends and significant shifts in the profile of the program's financial resources.
- .8 Such narrative should be provided only for explaining significant changes in the types of resources required by the program such as:
- significant changes in the mix of program resources, e.g., shifts in the level of goods in relation to services or vice versa; or
  - emerging trends in the method of delivering a program, e.g., from directly providing goods or services to increased use of transfer payments.
- .9 A narrative in this sub-section should not be used to explain increases to total resource requirements resulting from price/volume or other variables, or incremental changes in financial requirements that are more appropriately dealt with in terms of the program's activity structure and addressed in the Program Overview and Analysis by Activity Sections of the Plan.

### **Presentation**

- .10 The information should be displayed in accordance with the presentation standards specified in Chapter 4, including Annex B.8.

## 2. Personnel Requirements

### Purpose

- .1 This sub-section provides members of Parliament with an understanding of the personnel requirements of the program.

### Terminology

- .2 For purposes of reporting to Parliament in Part III of the Estimates, a **person-year** is the unit of measurement for personnel resources and refers to the employment of one person for one full year or the equivalent thereof. Person-years reported in Part III of the Estimates include civilian and military personnel and consist of regular time personnel (whether in Canada or abroad), continuing and non-continuing, full-time, part-time, seasonal, term or casual employees as well as ministerial staff, Governor-in-Council appointees, and other types of employees.
- .3 **Authorized person-years** are those subject to the control of the Treasury Board. For the Estimates year, they should be consistent with the summary of authorized person-years presented in Part II of the Estimates . With few exceptions, the Treasury Board directly controls the person-years of departments and agencies listed in Schedule I, Parts I and II, of the Public Service Staff Relations Act.
- .4 **All other person-years** are those not subject to Treasury Board control but disclosed in Part III of the Estimates in support of personnel expenditure requirements for the estimates year, the year in progress and past year(s).

### Content Requirements

- .5 The personnel requirements of the program shall be disclosed by activity and by occupational category and group in separate displays, as described below.

#### Disclosure by Activity

- .6 The disclosure by activity shall:
- include authorized and all other person-years identified separately, and
  - cover three years, including the requirements for the Estimates year, the Forecast for the year in progress and actuals for the most recently completed fiscal year.

#### Disclosure by Occupational Category

- .7 The disclosure by occupational category and group shall include:
- the authorized person-years of the program followed, where applicable, by all other person-years on a comparative basis over three years;
  - the salary ranges as provided by the Staff Relations Branch of TBS to the Office of the Comptroller General for distribution to departments; and



- the average salary provisions for the Estimates year consistent with the salary costing schedule and/or salary costing summary supporting the tabled Main Estimates.
- .8 The three years of comparative person-year information should consist of:
- authorized and all other person-years for the Estimates year;
  - the Forecast for the year in progress; and
  - actual utilization for the most recently completed fiscal year.
- .9 When person-years and salary information are disclosed at the category level only, the reported salary range should represent the lowest and highest amounts for all the groups in the category (according to the listing provided by TBS/OCG). The average salary provision should be a weighted average of all the groups in the category.
- .10 Person-years, salary ranges and average salary provisions should normally be reported for each occupational category that has two or more personyears.
- .11 In cases where a category contains only one person-year, the average salary provision (representing an individual's salary) should not be disclosed.

#### **Disclosure by Group Within a Category**

- .12 Where relevant for providing a full understanding of the composition of the program's personnel requirements, the person-year and salary information should be presented by group within each category.
- .13 Groups containing a small number of person-years should be combined and reported as a group, identified as "Other" or "Miscellaneous" within the category. In such instances, the salary range should represent the lowest and highest amounts for the combined groups, and the average salary provision should be a weighted average for these groups.
- .14 For programs whose person-years are controlled by Treasury Board (i.e., authorized person-years) the Estimates year shall contain the personyear levels authorized by the Board as a result of their Main Estimates submission.
- .15 For programs whose person-years are not controlled by Treasury Board, the Estimates year shall reflect the person-years used in calculating their approved salary requirements as a result of Main Estimates submissions.

#### **Special Categories or Groups**

- .16 Person-years and average salary provisions for Governor-in-Council appointments and Ministers' exempt staff should normally be reported in the category and group used in the Salary Costing Schedule for determining personnel expenditure requirements.



- .17 Person-years and related information pertaining to special programs (Summer Canada, Environment 2000, IMPAC, etc.) should be identified and reported as separate categories.

#### **Accompanying Narrative**

- .18 The Person-Years and Salary Provision figure should be preceded by a short introductory sentence indicating the percentage of the total Estimates of the program used for personnel expenditures.
- .19 For consistency among Expenditure Plans, the Office of the Comptroller General will provide a standard note explaining the make-up of the information in this table.

#### **Presentation**

- .20 The presentation of information on person-years by activity and by occupational category and group should be displayed in accordance with the presentation standards specified in Chapter 4, including Annex B .9 and B.10.

### **3. Capital Expenditures**

#### **Purpose**

- .1 This sub-section gives members of Parliament details of capital expenditures for programs with significant capital spending as a major component of their Estimates requirements.

#### **Content Requirements**

- .2 All programs with a separate capital expenditures Vote (\$5 million or more) and other programs with significant capital expenditures shall disclose details of their capital expenditures.
- .3 The information shall be presented at two levels of detail:
  - A. a summary of the capital spending, identifying the major types of assets to be acquired, major capital programs to be carried out or other appropriate categorization, if not provided in Section II of the Plan; and
  - B. a listing of major capital projects with the previously and currently estimated total cost, the cumulative expenditures forecasted to the end of the fiscal year in progress, the proposed expenditures for the Estimates year and the remaining future years' requirements for each project.
- .4 Departments and agencies with major capital programs or multi-year capital investment/replacement programs should disclose the make-up of such capital programs as part of the appropriate activity analysis in Section II or, if the program crosses over several activities, as a comprehensive analysis in this sub-section with cross-references to each activity affected.
- .5 The capital expenditures sub-section should begin with a short introductory sentence indicating the percentage of the total program's new-year Estimates accounted for by capital expenditures.

#### **Presentation**

- .6 The information on capital spending should be displayed in accordance with the presentation standards specified in Chapter 4, including Annex B. 11 and B.12.

### **Distribution of Capital Expenditures**

#### **Purpose**

- .7 This first sub-section provides a distribution of the program's total capital expenditures in each of the three years of the Expenditure Plan by type of asset (facilities, buildings, equipment, etc.), by major capital program (replacement, expansion, etc.), by category of capital expenditures (acquisition/construction of new facilities or additional assets, renovation/improvement of existing assets) or other appropriate categorization useful for understanding the capital spending program.

- .8 The categorization will vary between programs in order to properly reflect the composition of the capital assets in the program.

#### Content Requirements

- .9 The information shall be provided in a three-year display as follows:

##### Estimates

The capital expenditures for the Estimates year, consistent with Part II of the Estimates and other sections of Part III.

##### Forecast

The Forecast for the year in progress shall be consistent with the capital expenditures reported in other sections of the Expenditure Plan.

##### Actual

The actual capital expenditures for the most recently completed fiscal year shall be consistent with the Public Accounts and with other sections of the Expenditure Plan.

- .10 Significant changes in the basis of presentation should be identified with a cross-walk provided where appropriate.
- .11 Important trends and shifts in capital spending should be explained in a narrative following the display in this sub-section or by references to the Analysis by Activity Section of the Expenditure Plan.

#### Major Capital Projects Listing

##### Purpose

- .12 This second sub-section provides further details on major capital projects.

##### Definition

- .13 **Major capital projects** are defined as construction or acquisition projects for which the currently estimated total cost is expected to equal or exceed \$250,000 or, in the case of the Defence Services Program, \$1,000,000. **(These limits are currently under review by OCG.)**

#### Content Requirements

- .14 Departments and agencies shall disclose in this sub-section all major capital projects meeting the following criteria:
- be approved-in-principal by Treasury Board (for projects requiring such approval);
  - reflect approved departmental capital spending plans (for projects falling within the level delegated to the department); and

- have significant expenditures planned in the Estimates year or the current year, (with "current year" meaning combined forecast and actual expenditures to the end of the year).
- .15 The major capital projects listing shall include the following in all Expenditure Plans:
- previously estimated total cost;
  - currently estimated total cost;
  - forecasted expenditures to March 31 of the year in progress;
  - planned expenditures for the Estimates year; and
  - future years' requirements.
- .16 The amounts to be reported as previously estimated total cost shall be the total cost of each project as disclosed in the previous Expenditure Plan as the currently estimated total cost of each project.
- .17 The amounts to be reported as currently estimated total cost and the amounts for the forecasted expenditures to March 31 of the year in progress shall be consistent with the most recently approved Treasury Board submission. Increases or decreases in project expenditures requiring an approval outside the department which has not been explicitly received as of December 31 of the current fiscal year shall not be included.
- .18 The amount reported as the planned expenditure for the Estimates year shall be consistent with the approved reference level.
- .19 The amount reported as future years' requirements shall be the difference between the currently estimated total cost and the sum of the forecasted expenditures to March 31 (year in progress) and the planned expenditures for the Estimates year.
- .20 For continuity of disclosure from one year to the next, major capital projects shall be reported until the total actual expenditures for the project have been disclosed in Part III of the Estimates. That is, the project should be listed until the requirements for the estimates year and future years as shown in the Details of Major Capital Projects figure (Chapter 4, Annex B.12) are virtually nil. In such cases, the currently estimated total costs for the project should be the same as the forecast expenditures to March 31 of the year in progress.
- .21 Major capital projects that have been substantially modified (split, combined, etc.) should be identified with appropriate explanatory notes and cross-references.
- .22 Major changes from previous Expenditure Plans in terms of total estimated cost, or in the timing of expenditures over the life of the project should be explained in a narrative following the listing.

- .23 Since the major capital projects listing represents a further breakdown of the information discussed in the previous heading, the listing of major capital projects should be presented by activity and further broken down within each activity as appropriate.
- .24 Major capital expenditures of a continuing nature such as an annual requirement for the replacement of classes of equipment where the expenditure requirements for the Estimates year equal or exceed \$250,000 should be identified with entries made only in the "Current Estimated Total Cost" and "Estimates (Year)" columns.
- .25 The title used for identifying each major capital project should be consistent with previous expenditure plans and to the extent possible, with the wording used in MYOP, Estimates and other submissions approved by the Treasury Board.
- .26 Since only major capital projects are to be listed, totals are not required in this table.



#### 4. Transfer Payments

##### Purpose

- .1 This sub-section provides members of Parliament with details on transfer payments.

##### Terminology

- .2 **Transfer payments** comprise grants, contributions, subsidies and all payments made by government to other levels of government, individuals and organizations for the purpose of furthering program objectives but for which no goods or services are received.
- .3 Refer to the Preface of Part II of the Estimates and the Guide on Financial Administration for further information on the characteristics of grants and contributions.

##### Content Requirements

- .4 Departments and agencies shall disclose the requirements for grants, contributions and other transfer payments in the Estimates year, the fiscal year in progress and the most recently completed fiscal year on a comparative basis.
- .5 The wording, amounts and totals for the Estimates year and the forecast for the year in progress shall be consistent with Part II of the Estimates and Treasury Board approvals and with other sections of Expenditure Plans.
- .6 The actual requirements for the most recently completed fiscal year shall be consistent with Public Accounts.
- .7 All transfer payments previously identified in an Expenditure Plan for the fiscal year in progress and the most recently completed fiscal year shall be listed with the corresponding forecast and/or actual expenditures disclosed even if there is no requirement for the Estimates year.
- .8 The level of detail shall be no less than that presented in Part II of the Estimates.
- .9 All amounts reported in this sub-section shall be in dollars.
- .10 The date of the Forecast for the year in progress should be no earlier than November 30th.
- .11 The forecasted requirements for voted grants and contributions in the year in progress should normally be based on Main Estimates, tabled Supplementary Estimates and items specifically approved by Treasury Board.
- .12 The Forecast of major statutory payments should normally be consistent with projections made by the Department of Finance.

- .13 The transfer payments sub-section should begin with a short introductory sentence indicating the percentage of the program's total Estimates accounted for by grants, contributions and other transfer payments.

#### **Presentation**

- .14 **The presentation of information on transfer payments shall be consistent with the display used in Part II of the Estimates, with the difference that Part III provides a forecast for the fiscal year in progress and the actual payments for the most recently completed fiscal year.**
- .15 Although the title of this sub-section should be "Transfer Payments" in all Expenditure Plans, the heading of tables and figures should be descriptive and reflect the specific types of transfer payments being presented, e.g., "Details of Grants and Contributions" or "Subsidies..." or "Statutory payments...".
- .16 The information should be displayed in accordance with the presentation standards specified in Chapter 4, including Annex B.13.

## 5. Revenue

### Purpose

- .1 This sub-section gives members of Parliament details on the revenue of the program, including the identification of the sources and the disposition of revenues.

### Terminology

- .2 **Revenue** consists of all tax and non-tax receipts that affect the deficit or surplus of the government and includes revenue internal to the government.

### Content Requirements

- .3 Departments and agencies with significant non-tax revenue shall disclose details of the revenue received for each program in their Expenditure Plan.
- .4 The information on revenue shall be consistent with Part II of the Estimates and with the Public Accounts and with other sections of the Expenditure Plan.
- .5 The information should cover at least three years including the projected revenues for the Estimates year, the Forecast for the fiscal year in progress, and the actual revenues for the most recently completed fiscal year.
- .6 The details on revenues should distinguish revenue credited to a Vote, revenue credited to a Revolving Fund and revenue credited directly to the Consolidated Revenue Fund.
- .7 The following sources of non-tax revenue should also be identified: return on investments; refunds of previous years' expenditures; services and service fees; privileges, licences and permits; proceeds from sales; bullion and coinage; and premium and discount on exchange and other non-tax revenue.
- .8 Within the presentation by source, other meaningful classifications of revenue should be considered, such as by activity, legislative focus, or objective.
- .9 Explanations of program's revenue plans and direction, cost recovery policy and fee structure including an indication of the portion and nature of costs being recovered, should provide an understanding of the basis, source, and rationale for the revenue.

### Presentation

- .10 The revenue sub-section should begin with a short introductory sentence indicating the scope and magnitude of the program's revenue generation and collection functions.
- .11 Cross references to revenue information located in Sections I and II of the Plan should be included for facilitating reviews of the revenue activities of the program.
- .12 The information should be presented in accordance with the presentation standards in Chapter 4, including Annex B.14.

## 6. Loans, Investments and Advances (Non-Budgetary Items)

### Purpose

- .1 This sub-section gives members of Parliament details on loans, investments and advances made by the government to Crown corporations, other levels of government, individuals and organizations.

### Terminology

- .2 **Loans, investments and advances** (LIAs) is a category of financial claims represented by debt instruments and ownership interests held by the Government of Canada.
- .3 LIAs are made to the following major classes of recipients: Crown corporations and agencies; provincial and territorial governments of Canada; national governments, including those of developing countries; international organizations; government-controlled corporations; privatesector enterprises; and miscellaneous other persons and organizations.

### Content Requirements

- .4 **Departments and agencies shall disclose the details of loans, investments, and advances in their Expenditure Plan.**
- .5 The disclosure should identify loans, investments and advances separately and cover the projected payments for the Estimates year, the forecasted payments for the fiscal year in progress, and the actual payments for the most recently completed fiscal year.
- .6 The opening balance and a summary of related transactions such as payments, re-payments and receipts projected for the year should also be provided.
- .7 The information on LIAs should agree with Part II of the Estimates and the Public Accounts and with other sections of the Expenditure Plan.
- .8 The actual payments reported for the most recently completed fiscal year should agree with the Public Accounts.
- .9 The date of the Forecast for the year in progress should be no earlier than November 30th.
- .10 The information should be provided in accordance with the recipient classification used in Public Accounts.
- .11 The description of the loans, investments and advances should agree with relevant submissions.
- .12 The sub-section should begin with a brief narrative describing the information contained therein and should provide a short description of key items.

**Presentation**

- .13 Although the title of this sub-section should be "Loans, Investments and Advances" in all Expenditure Plans, the heading of each figure should be descriptive and reflect the information being presented.
- .14 The information should be presented in accordance with the standards specified in Chapter 4, including Annex B.15.



## 7. Net Cost of Program

### Purpose

- .1 This sub-section is to provide members of Parliament with a more complete appreciation of the cost of the program, including the effect of the program's non-tax revenue.

### Content Requirements

- .2 The estimated net cost of program information shall include the following:
- the program's gross Estimates (consistent with Part II of the Estimates and other sections of the Part III);
  - the estimated cost of services received without charge from other programs;
  - the estimated non-tax revenues (credited to the Vote and to the CRF) received by the program, with references to further details found elsewhere in the Part III;
  - the resulting estimated net cost of the program; and
  - a breakdown identifying the makeup of services received without charge.
- .3 The estimated net program cost reported in the Expenditure Plan of the previous year should be presented for comparison.
- .4 The information should be presented on a total program basis without arbitrary distributions to activities. However, the narrative should identify the activity when the cost of services received without charge or non-tax revenue relates to only one activity.
- .5 At a minimum, the services received without charge should include the cost of accommodation provided by Public Works or another program of the department, the cost of cheque issue and other accounting services received from DSS, and the employer's share of contributions to employee benefit plans contained in the Estimates of TBS.
- .6 Services received without charge from another program for which no cost information is available should be identified in a narrative or footnote where deemed to be significant.
- .7 This sub-section may also include any other cost information and analyses useful in understanding the program.

### Presentation

- .8 The information on the estimated net cost of program should be displayed in accordance with the presentation standards specified in Chapter 4, including Annex B.16.

## 8. Revolving Fund Financial Statements

### Purpose

- .1 This sub-section gives members of Parliament further details on the operations of a revolving fund which would not otherwise be provided in the Expenditure Plan.

### Terminology

- .2 A **revolving fund** is a continuing or non-lapsing authorization by Parliament to make payments out of the Consolidated Revenue Fund up to a stipulated limit for working capital, capital acquisitions, and the temporary financing of accumulated operating deficits.
- .3 It is a means by which Parliament provides continuing authorization for an operation that is funded completely by users, or partly by users and partly by subsidization.

### Content Requirements

- .4 Departments and agencies shall disclose the following supplementary information on revolving funds:
  - the Projected Use of Revolving Fund Authority in the Estimates year;
  - a Statement of Operations; and
  - a Statement of Change in Financial Position.
- .5 The Statement of Operations and Statement of Change in Financial Position shall cover three years, including the Estimates year, a Forecast for the fiscal year in progress, and actuals for the most recently completed fiscal year.
- .6 The amounts reported for the Estimates year shall agree with those supporting the Main Estimates.
- .7 Revolving funds statements shall be prepared on the accrual basis of accounting and follow the reporting standards set out in Chapter 4 of the Public Accounts Instructions Manual.

### Presentation

- .8 The information should be presented in accordance with the presentation standards specified in Chapter 4, including Annex B.17.

## **9. Other Requirements**

This section of the Guide allows for future development of special information requirements related to the program's resources.

## B. Other Information

### Purpose

- .1 This section provides information and analyses of a discretionary nature useful to members of Parliament in understanding particular features of the program not covered elsewhere in the Expenditure Plan.

### Length

- .2 The information provided in this section should not exceed four pages.

### Content Requirements

- .3 In order to keep the length of Part IIIs to a minimum, departments and agencies should include only information that is:
- relevant to the purposes of an Expenditure Plan;
  - useful for conveying particular features of a program; and
  - not conveniently located or adequately covered in other sections of the Plan.

### Examples

- .4 Examples of information presented in this section include:
- tax expenditures;
  - lease purchases;
  - property, plant and equipment;
  - additional information on the departmental mandate, such as a listing of Acts and regulations administered by the program;
  - additional information on the relationship between the program and other internal and external programs;
  - sources of more detailed information about the program;
  - charts depicting the geographic dimension of a program; and
  - references to additional sources of relevant information available from or about the department or agency.







## CHAPTER 4: PRESENTATION AND PUBLISHING STANDARDS

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## Introduction

Expenditure Plans are aimed at audiences outside the originating department or agency, and indeed outside the Government. As part of the Estimates documents, they are used by members of Parliament and their staff, media representatives and a variety of other groups and individuals.

This external orientation requires greater consistency in the presentation of information would normally be expected for documents prepared for internal use.

A high degree of quality is needed to meet printing and publishing standards. Consistency is necessary to facilitate use by members of Parliament and others in moving comfortably and conveniently from one Expenditure Plan to another without having to master different presentations.

This Chapter is intended to satisfy the above requirements while recognizing that some flexibility is needed, given the individual preference and style of each department and agency.

It consists mainly of standards in the form of specifications and illustrations. These standards establish the quality level and the technical requirements for Part III of the Estimates for presentation, terminology, word processing, graphics, formats and layouts, editing conventions, translation and other publishing aspects.

It offers a number of acceptable presentations reflecting the particular needs and features of various departments and agencies.

Further information on presentation and publishing matters can be obtained by contacting the Production Unit at (613) 952-3363 or 952-3364.

## **1. General**

- .1 Information is presented in Part III of the Estimates in accordance with the presentation and publishing standards established by the Office of the Comptroller General as contained in this chapter.
- .2 As some departments are using microcomputers and laser-printing to format and typeset the print-ready originals, additional information has been provided, where applicable, to facilitate the use of this new technology.
- .3 The final print-ready Expenditure Plan documents submitted to the Office of the Comptroller General are without grammatical, typographical or other technical errors. The actual print-ready document is used for printing.

## **2. Presentation and Publishing Standards**

### **.1 Paper Size and Layout**

- .1 The standard page layout is illustrated in Annex A.1. It specifies the placement of the margins and the running foot.
- .2 Expenditure Plans are typed on 8 1/2" x 11" paper using word processing equipment or microcomputers to facilitate revisions and updating.

### **.2 Specifications for Text**

#### **Pitch, Spacing and Tabulation — Word Processing**

- .1 Word processing printers are to be set at 12-pitch.
- .2 Single spacing is used for text, with double spacing between paragraphs.
- .3 When typing horizontal rules, there is a half space above and below the wording in figures, section headings, divider pages and tables of contents.
- .4 One tab signifies five spaces — typing begins at the sixth character. (Note: If the data is being converted from word processing to microcomputer for final format and typesetting, do not use the space bar in place of a set tab. This distorts the format on the disk during data conversion.)

#### **Point and Leading Size, Spacing and Tabulation — Microcomputers**

- .5 Helvetica or Times Roman 10 point on 12 point leading (or equivalent, if these two fonts are not available).
- .6 Double spacing is used between paragraphs.
- .7 Tabs are set at 1/2".
- .8 Laser printers are used to produce final print-ready originals.

## Headings

- .9 All headings are typed in bold face.
- .10 Upper and lower case is used in every heading. Upper case only (ALL CAPS) is not to be used.
- .11 Section headings, as illustrated in Annex A.2, are aligned with the left margin with a horizontal rule above and below.
- .12 There can be four levels of headings within a Section. They are illustrated in Annex A.2.
  - First-level headings are aligned with the left margin and sequenced alphabetically. A period follows the letter, and the wording begins one tab from the margin.
  - Second-level headings are aligned with the left margin and sequenced numerically. A period follows the number, and the wording begins one tab from the margin. (Note: In Section II, Analysis by Activity, the second-level heading is not sequenced numerically; it is aligned with the left margin.)
  - Third-level headings are aligned with the left margin, followed by a colon and one space, and run into the first line of text.
  - Fourth-level headings are indented one tab, followed by a colon and one space, and run into the first line of text.
- .13 The first paragraph immediately following a first- or second-level heading is not indented.
- .14 The first line of all subsequent paragraphs following a first, second, third or fourth-level heading is indented one tab.
- .15 Bullets may be used within any heading level when listing information introduced by a sentence, phrase or other appropriate expression. When bullets are used, indent one tab and use a lower case "o". If the data are input on a microcomputer, use the "bullet" feature. The entire text is indented one tab further (see Annex A.2). Bullets are to be filled in by hand before submitting the print-ready original to the OCG.
- .16 Dashes are used only when a section preceded by a bullet is to be broken down into two or more subsections. The dash is aligned with the text (preceded by a bullet) and the wording is indented one additional tab (see Annex A.2).

## Indentation

- .17 The right side of all pages may be either adjusted (ragged) or right justified.
- .18 The indentation for text on the left side of all pages other than title and divider pages is set in accordance with the standards displayed in Annex A.2.



### .3 Specifications for Graphic Displays and Figures

- .1 For uniformity of presentation among Expenditure Plans, the conventions illustrated throughout Annex B and described below should be consistently applied by departments and agencies.
- .2 Also, Annex B illustrates the standards for using indentation, title, units, bold face, upper and lower case, margins, horizontal rules and other formatting conventions in a Figure, in accordance with the following specifications:
  - All tables, charts, diagrams, graphs and other graphic displays are referred to and labelled as "figures", e.g., Figure 1, Figure 2, etc.
  - Figures are numbered sequentially within each program.
  - Figure titles are typed in bold face and indented one tab.
  - The runover line(s) for figure titles are blocked under the first line of the figure title.
  - The dollar units used in the figure are indicated in parentheses on the first line of the column headings, flush left. Upper and lower case is used (see Annex A.5 and Annex B).
  - Upper and lower case is used in every figure title.
  - Where headings and listings within figures require more than one line, the runover line(s) is indented by one character or the equivalent of one character width.
  - If there are many levels of information and too much indentation would prove inadequate, bold face is used for clarification.
  - All financial requirements and person-years in figures pertaining to the new Estimates year column are in bold face. The heading above the column is also in bold face (see Annex B).
  - All financial requirements and person-years in the Change column of figures pertaining to past year financial performance are in bold face (see Annex B).
  - Figures are reduced only to satisfy the given dimensions of a standard page (see page layout in Annex A.1).
  - Variable pitch, e.g. 15 pitch, or variable point and leading sizes can be used to reduce figures within the given dimensions of a standard page.
  - Reduced spacing between letters and numbers (i.e. letter/numbers overlapping) within figures is not used.
  - Reductions are clear and legible.
  - Figures requiring graphics are in accordance with professional standards of quality.
  - Current printing procedures preclude the use of colour in figures.

- The first line of a paragraph immediately following a figure should be flush left if the figure is not preceded by a paragraph. If it is, the first line of the paragraph following the figure is indented one tab.

#### **.4 Covers, Title Pages and Divider Pages Specifications**

- .1 The title of the department or agency used on the cover and the title page of each Part III is the "applied title" as defined by the Federal Identity Program. This is in accordance with the FIP policy contained in Chapter 470 of the Treasury Board Administrative Policy Manual.

##### **Covers**

- .2 The Office of the Comptroller General will continue to arrange for the typesetting of covers for all Expenditure Plans. A standard cover page is illustrated in Annex A.4.

##### **Title Pages**

- .3 The layout for title pages is illustrated in Annex A.5 in accordance with the following specifications:
  - the first line of type is 1 1/4" down from the top of the page;
  - the longest line of type is aligned with the right margin; and
  - everything is in bold face.

##### **Divider Pages (Multi-program Plans only)**

- .4 Divider pages are used for separating the programs within a multiprogram Expenditure Plan.
- .5 The layout for divider pages is illustrated in Annex A.6 in accordance with the following specifications:
  - the first line of type is 1 1/4" down from the top of the page;
  - the longest line of type is aligned with the right margin; and
  - everything is in bold face with a horizontal rule above and below.

#### **.5 Pagination and Running Foot**

- .1 For all Part IIIs, pages are counted starting with the title page.
- .2 The title page, however, is not numbered.
- .3 Similarly, blank pages are counted but not numbered.
- .4 The standard pagination and use of running foot differs between single program and multi-program Expenditure Plans as detailed below. They apply to both two- and three-section Plans (see Chapter 2).

### .3 Specifications for Graphic Displays and Figures

- .1 For uniformity of presentation among Expenditure Plans, the conventions illustrated throughout Annex B and described below should be consistently applied by departments and agencies.
- .2 Also, Annex B illustrates the standards for using indentation, title, units, bold face, upper and lower case, margins, horizontal rules and other forming conventions in a Figure, in accordance with the following specifications:
  - All tables, charts, diagrams, graphs and other graphic displays are referred to and labelled as "figures", e.g., Figure 1, Figure 2, etc.
  - Figures are numbered sequentially within each program.
  - Figure titles are typed in bold face and indented one tab.
  - The runover line(s) for figure titles are blocked under the first line of the figure title.
  - The dollar units used in the figure are indicated in parentheses on the first line of the column headings, flush left. Upper and lower case is used (see Annex B).
  - Upper and lower case is used in every figure title.
  - Where headings and listings within figures require more than one line, the runover line(s) is indented by one character or the equivalent of one character width.
  - If there are many levels of information and too much indentation would prove inadequate, bold face is used for clarification.
  - All financial requirements and person-years in figures pertaining to the new Estimates year column are in bold face. The heading above the column is also in bold face (see Annex B).
  - All financial requirements and person-years in the Change column of figures pertaining to past year financial performance are in bold face (see Annex B).
  - Figures are reduced only to satisfy the given dimensions of a standard page (see page layout in Annex A.1).
  - Variable pitch, e.g. 15 pitch, or variable point and leading sizes can be used to reduce figures within the given dimensions of a standard page.
  - Reduced spacing between letters and numbers (i.e. letter/numbers overlapping) within figures is not used.
  - Reductions are clear and legible.
  - Figures requiring graphics are in accordance with professional standards of quality.
  - Current printing procedures preclude the use of colour in figures.

- The first line of a paragraph immediately following a figure should be flush left if the figure is not preceded by a paragraph. If it is, the first line of the paragraph following the figure is indented one tab.

#### **.4 Covers, Title Pages and Divider Pages Specifications**

- .1 The title of the department or agency used on the cover and the title page of each Part III is the "applied title" as defined by the Federal Identity Program. This is in accordance with the FIP policy contained in Chapter 470 of the Treasury Board Administrative Policy Manual.

##### **Covers**

- .2 The Office of the Comptroller General will continue to arrange for the typesetting of covers for all Expenditure Plans. A standard cover page is illustrated in Annex A.3.

##### **Title Pages**

- .3 The layout for title pages is illustrated in Annex A.4 in accordance with the following specifications:
  - the first line of type is 1 1/4" down from the top of the page;
  - the longest line of type is aligned with the right margin; and
  - everything is in bold face.

##### **Divider Pages (Multi-program Plans only)**

- .4 Divider pages are used for separating the programs within a multiprogram Expenditure Plan.
- .5 The layout for divider pages is illustrated in Annex A.5 in accordance with the following specifications:
  - the first line of type is 1 1/4" down from the top of the page;
  - the longest line of type is aligned with the right margin; and
  - everything is in bold face with a horizontal rule above and below.

#### **.5 Pagination and Running Foot**

- .1 For all Part IIIs, pages are counted starting with the title page.
- .2 The title page, however, is not numbered.
- .3 Similarly, blank pages are counted but not numbered.
- .4 The standard pagination and use of running foot differs between single program and multi-program Expenditure Plans as detailed below. They apply to both two- and three-section Plans (see Chapter 2).

**Single-program Plans**

**Pagination**

- .5 Page numbering begins on page 2, the Preface.
- .6 All left-hand page numbers are even; right page numbers are odd.
- .7 Positioning of page numbers:
  - for left pages, aligned with the left margin, 3/4" from the bottom of the page; and
  - for right pages, aligned with the right margin, 3/4" from the bottom of the page.
- .8 This is illustrated in Annex A.1.

**Running Foot**

- .9 The running foot is placed in parentheses and begins on the first page of the section on Spending Authorities.
- .10 The running foot on all left pages states the name of the department or agency in parentheses.
- .11 The running foot on all right pages indicates the section in parentheses. That is,

(Spending Authorities)	in the Spending Authorities section of all Expenditure Plans
(Program Overview)	in Section I of all Expenditure Plans
(the title of the activity)	in Section II of a three-section Plan
(Supplementary Information)	in Section II of a two-section Plan
	or
	in Section III of a three-section Plan

**Multi-program Plans**

**Pagination**

- .12 Page numbering begins on page 2, (the Preface) and continues with the general Table of Contents as page 3.
- .13 Within the Departmental Overview "chapter" and each program "chapter", the counting and numbering of pages begins with the divider page.



- .14 The positioning of page numbers is shown on the page layout in Annex A.1.
- .15 The first digit corresponds to the number of the chapter. The second digit represents the actual page number, e.g., Departmental Overview (1-1, 1-2, ...), Program A (2-1, 2-2, ...), Program B (3-1, 3-2, ...).
- .16 Each program of the department's Expenditure Plan is paginated individually with two digits separated by a hyphen and no space.

#### **Running Foot**

- .17 The running foot begins on the second page (left side) of the Departmental Overview.
- .18 Throughout the Departmental Overview, the running foot for all left pages states the name of the department, and the running foot for all right pages states: (Departmental Overview).
- .19 Within each program of a multi-program Plan the running foot begins on the first page of the section on Spending Authorities. Also,
  - the running foot on all left pages states, in parentheses, the name of the program, including the word "Program" (i.e., Income Security Program); and
  - the running foot on all right pages indicates, in parentheses, the section, as already explained for single-program Plans.

### **.6 Standard Prefaces and Tables of Contents**

- .1 The standard text for prefaces and sample tables of contents are provided in Annexes A.6 to A.11.
- .2 Modifications to the standard prefaces and tables of contents may be required to accommodate particular needs of some Expenditure Plans. When such changes are necessary, the standard text for prefaces and the specified headings used in tables of contents should be maintained to the extent possible.

### **.7 Editing Guidelines**

- .1 Conciseness and clarity are required if the Expenditure Plan is to address adequately the needs of the reader, who in many cases may be unfamiliar with the nature and pursuits of the department or agency. In this regard, the reader should be given appropriate information which progresses logically throughout the document.
- .2 Specialized editorial services are recommended to ensure that the Expenditure Plan is consistent in tone and style. Editors should be fully familiar with the standard terminology, the style conventions hereunder and all other presentation and formatting specifications.

## Single-program Plans

### Pagination

- .5 Page numbering begins on page 2, the Preface.
- .6 All left-hand page numbers are even; right page numbers are odd.
- .7 Positioning of page numbers:
  - for left pages, aligned with the left margin, 3/4" from the bottom of the page; and
  - for right pages, aligned with the right margin, 3/4" from the bottom of the page.
- .8 This is illustrated in Annexes A.1 and A.2.

### Running Foot

- .9 The running foot is placed in parentheses and begins on the first page of the section on Spending Authorities.
- .10 The running foot on all left pages states the name of the department or agency in parentheses.
- .11 The running foot on all right pages indicates the section in parentheses. That is,

(Spending Authorities)	in the Spending Authorities section of all Expenditure Plans
(Program Overview)	in Section I of all Expenditure Plans
(the title of the activity)	in Section II of a three-section Plan
(Supplementary Information)	in Section II of a two-section Plan
	or
	in Section III of a three-section Plan

## Multi-program Plans

### Pagination

- .12 Page numbering begins on page 2, (the Preface) and continues with the general Table of Contents as page 3.
- .13 Within the Departmental Overview "chapter" and each program "chapter", the counting and numbering of pages begins with the divider page.

- .14 The positioning of page numbers is shown on the page layout in Annexes A.1 and A.2.
- .15 The first digit corresponds to the number of the chapter. The second digit represents the actual page number, e.g., Departmental Overview (1-1, 1-2, ...), Program A (2-1, 2-2, ...), Program B (3-1, 3-2, ...).
- .16 Each program of the department's Expenditure Plan is paginated individually with two digits separated by a hyphen and no space.

### **Running Foot**

- .17 The running foot begins on the second page (left side) of the Departmental Overview.
- .18 Throughout the Departmental Overview, the running foot for all left pages states the name of the department, and the running foot for all right pages states: (Departmental Overview).
- .19 Within each program of a multi-program Plan the running foot begins on the first page of the section on Spending Authorities. Also,
  - the running foot on all left pages states, in parentheses, the name of the program, including the word "Program" (i.e., Income Security Program); and
  - the running foot on all right pages indicates, in parentheses, the section, as already explained for single-program Plans.

## **.6 Standard Prefaces and Tables of Contents**

- .1 The standard text for prefaces and sample tables of contents are provided in Annexes A.7 to A.12.
- .2 Modifications to the standard prefaces and tables of contents may be required to accommodate particular needs of some Expenditure Plans. When such changes are necessary, the standard text for prefaces and the specified headings used in tables of contents should be maintained to the extent possible.

## **.7 Editing Guidelines**

- .1 Conciseness and clarity are required if the Expenditure Plan is to address adequately the needs of the reader, who in many cases may be unfamiliar with the nature and pursuits of the department or agency. In this regard, the reader should be given appropriate information which progresses logically throughout the document.
- .2 Specialized editorial services are recommended to ensure that the Expenditure Plan is consistent in tone and style. Editors should be fully familiar with the standard terminology, the style conventions hereunder and all other presentation and formatting specifications.

- .3 As further changes could be made to the text originally submitted for translation, it is recommended that the editors review both final documents in order to ensure the English and French correspond.
- .4 The specific terminology provided throughout this Chapter as part of the tables of contents, section headings and figure titles should be used in all Expenditure Plans.
- .5 In addition, the terminology contained in the Budgetary, Accounting and Financial (BAF) Vocabulary, developed under the auspices of the Translation Bureau of the Secretary of State Department, should be used for writing, editing and translating Expenditure Plans.
- .6 A further publication entitled "The Canadian Style" (A Guide to Writing and Editing), developed by the Secretary of State, should be used as a general guide for editing Expenditure Plans.

## **.8 Style Conventions for Text**

The following style conventions are consistent with the above-mentioned guide, and they are provided here for easy reference.

- |         |   |
|---------|---|
| Caps    | <ul style="list-style-type: none"> <li>● Department (when referring to the one being written about and when another is actually named), e.g., the Department, or the Department of National Defence</li> <li>● departmental (no cap)</li> <li>● any department (no cap)</li> <li>● Program (when referring to the one being written about and when another is actually named), e.g., the Program, or the Canadian Grain Commission Program</li> <li>● this Expenditure Plan, this Plan</li> <li>● Figure 19, the various figures; within figures</li> <li>● Parliament, parliamentary</li> <li>● Government of Canada, the (federal) government</li> <li>● member(s) of Parliament, Member</li> <li>● Cabinet</li> <li>● Minister, ministerial</li> <li>● an Order-in-Council appointment, appointed by Order in Council</li> </ul> |
| Numbers | <ul style="list-style-type: none"> <li>● one to nine, 10 and above (but: 7.5)</li> <li>● If a sentence begins with a number (to be avoided -rearrange the sentence), the number should be written out.</li> <li>● % (not percent): 7%, 11% (always numbers)</li> <li>● If a sentence begins with a percentage (to be avoided -rearrange the sentence), the number should be written out, followed by percent.</li> <li>● second, third, ninth, 10th</li> <li>● \$12.6 million is preferred to \$12,600,000</li> </ul>   |



Abbreviations Acronyms & Initialisms	<ul style="list-style-type: none"> <li>● Make sure these are introduced (as appropriate) immediately after the first time the name is spelled out. Those that are not place names (e.g., NFB, DND) do not get periods while those that are place names (e.g., P.E.I., U.S.A.) do.</li> </ul>
Listings	<ul style="list-style-type: none"> <li>● When listing information after a lead-in sentence, such as "This consists of the following:" do not capitalize the first word, put a semi-colon at the end of each listing, and a semi-colon followed by "and" after the second last one. If a listing has two sentences, separate these with a semi-colon. (If the listing is very long, use fourth level headings if possible.) A bullet is to be placed before each; dashes are to be used as sub-units of bullets (see Annex A.2).</li> </ul>
Cross-referencing Footnotes (text)	<ul style="list-style-type: none"> <li>● When cross-referencing text, use "(see page 27)" or in the case of multi-program Plans use "(see page 3-41)".</li> <li>● Footnotes are referenced using of a raised numeral immediately following the item in question and are placed at the bottom of the page (within the limits of the page layout).</li> </ul>
Footnotes (figures)	<ul style="list-style-type: none"> <li>● Use asterisks for referring to only one or two footnotes in a figure. Three or more footnotes are referenced by means of a raised numeral. Footnotes are placed directly below the figure.</li> </ul>
Figures	<ul style="list-style-type: none"> <li>● (\$000) for thousands of dollars</li> <li>● \$ millions</li> <li>● P-Y (abbreviation for person-years)</li> <li>● n/a (to denote "not available") and include a footnote the first time it appears (i.e., "not available")</li> <li>● (305) for negative; not -305</li> <li>● In multi-program Plans, figure numbers are to be one digit (e.g., Figure 23, not Figure 2-23).</li> </ul>
Other Conventions	<ul style="list-style-type: none"> <li>● The use of the first person (we, us, our) should be avoided.</li> <li>● in the 1980s</li> <li>● full-time, part-time (when used as an adjective)</li> <li>● 1980-81 rather than 1980/81</li> <li>● lower case "o" for bullets</li> </ul>

## .9 Translation

- .1 The translation of Expenditure Plans is the responsibility of each department and agency. Arrangements are made directly with representatives of the Secretary of State.
- .2 The following are usually approved in both official languages and are not to be translated as part of other material requiring annual revision:
  - statements of program objectives and activity objectives (program sub-objectives in OPF);



- descriptive titles of grants and contributions as well as major capital projects;
  - Authorities for (Estimates Year) — Part II of the Estimates; and
  - Use of (Past Year) Authorities — Volume II of the Public Accounts.
- .3 The preface, table(s) of contents and standard terminology found in figures, e.g., Details of Financial Requirements by Object, Details of Personnel Requirements, etc., are not to be translated as the translation remains the same from year to year and can be extracted from previously tabled Plans.
- .4 The *Guide du rédacteur de l'administration fédérale* recommends the use of "le système international (SI)" for presenting numbers in French. Secretary of State translators apply SI in translating Part III of the Estimates. Attempts by departments and agencies to reconvert or modify the SI presentation usually causes inconsistencies and errors. This reduces the quality of the translation as determined in post-tabling, assessments and ratings.

Departments should consult closely with the Secretary of State translators/editors when making SI-related adjustments to the translated version of Expenditure Plans.



## ILLUSTRATIONS OF PRESENTATION AND PUBLISHING STANDARDS

Annex A consists of the following illustrations:

- .1 Standard Page Layout
- .2 Heading Levels
- .3 Expenditure Plan Cover
- .4 Title Page
- .5 Divider Page
- .6 Preface for an Expenditure Plan with Three Sections
- .7 Preface for an Expenditure Plan with Two Sections
- .8 Preface for a Multi-Program Expenditure Plan
- .9 Table of Contents for a Multi-Program Plan
- .10 Table of Contents for a Three-Section Plan
- .11 Table of Contents for a Two-Section Plan



(Page layout)



Section Heading	Section III Supplementary Information
First Level	B. Other Information  The Program provides funding assistance to ... as described below.
Second Level	1. Immigration Overview  The Immigration Act, 1976, which came into effect in April 1978, followed a complete re-examination of...  Consultations were held with Canadian individuals, groups, organizations, and, as immigration is a shared federal-provincial responsibility...  Third Level Grants to Agriculture: The Program, in attending to its responsibilities as an agency which... provides grants and contributions.
Fourth Level	Types of Grants: There are basically x types of grants available to individuals, associations and others. Details are found...  The development and implementation of further grants are currently scheduled over a four-year period. Plans for 1987-88 include:  <ul style="list-style-type: none"> <li>• installing status capabilities at inland, airport and border points of service and developing a detailed design;</li> <li>• maintaining an evaluation team; and</li> <li>• determining the following outputs: <ul style="list-style-type: none"> <li>— the number of cases to be examined in a comprehensive manner in which accountability is questionable at present; and</li> <li>— the number of airports and border points that will remain a high priority.</li> </ul> </li> </ul>

# Indian and Northern Affairs Canada



## 1987-88 Estimates

### Part III

#### Expenditure Plan

July 31, 1987

**.4 Title Page**

**19X3-X4 Estimates**

**Part III**

**Indian and Northern Affairs  
Canada**

.5 Divider Page

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Indian and Inuit Affairs Program

19X3-X4  
Expenditure Plan

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## **.6 Preface for an Expenditure Plan with Three Sections**

### **Preface**

This Expenditure Plan is designed to be used as a reference document. As such, it contains several levels of detail to respond to the various needs of its audience.

The Plan is divided into three sections. Section I presents an overview of the Program and a summary of its current plans and performance. For those interested in more detail, Section II identifies, for each activity, the expected results and other key performance information that form the basis for the resources requested. Section III provides further information on costs and resources as well as special analyses that the reader may require to understand the Program more fully.

Section I is preceded by details of Spending Authorities from Part II of the Estimates and Volume II of the Public Accounts. This is to provide continuity with other Estimates documents and to help in assessing the Program's financial performance over the past year.

This document is designed to permit easy access to specific information that the reader may require. The table of contents provides a detailed guide to the contents of each section and a financial summary in Section I provides cross-references to the more detailed information found in Section II. In addition, references are made throughout the document to allow the reader to find more details on items of particular interest.



## **.7 Preface for an Expenditure Plan with Two Sections**

### **Preface**

This Expenditure Plan is designed to be used as a reference document. As such, it contains several levels of detail to respond to the various needs of its audience.

This Plan is divided into two sections. Section I presents an overview of the Program including a description, information on its background, objectives and planning perspective as well as performance information that forms the basis for the resources requested. Section II provides further information on costs and resources as well as special analyses that the reader may require to understand the Program more fully.

Section I is preceded by details of Spending Authorities from Part II of the Estimates and Volume II of the Public Accounts. This is to provide continuity with other Estimates documents and to help in assessing the Program's financial performance over the past year.

This document is designed to permit easy access to specific information that the reader may require. The table of contents provides a detailed guide to the contents of each section. In addition, references are made throughout the document to allow the reader to find more details on items of particular interest.

## **.8 Preface for a Multi-Program Expenditure Plan**

### **Preface**

This Expenditure Plan is designed to be used as a reference document. As such, it contains several levels of detail to respond to the various needs of its audience.

It consists of a Departmental Overview providing an introduction to the Department and an Expenditure Plan for each of the Department's programs.

Each Program Expenditure Plan begins with details of Spending Authorities from Part II of the Estimates and Volume II of the Public Accounts. This is to provide continuity with the other Estimates documents and to help in assessing the Program's financial performance over the past year.

For each Program Expenditure Plan an overview section provides information on key elements of the program's current plans and performance as well as background information. This is followed by more details on expected results and other performance information that forms the basis for the resources requested. The document then provides supplementary information on the composition of the program's resources which includes additional explanations and analyses.

The document is designed to permit easy access to specific information that the reader may require. A table of contents lists the various chapters, and more detailed tables of contents are provided for each program. Within the Program Overview of each Expenditure Plan, the financial summary provides cross-references to more detailed information found elsewhere in the Plan. In addition, references are made throughout the document to allow the reader to find more details on items of particular interest.

**.9 Table of Contents for a Multi-Program Plan**

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## **B. Illustrations of Standard Figures**

- .1 The following pages contain illustrations of standard figures. Running foot and page layout requirements are specified in Annex A of this chapter.
- .2 Not all possible presentations are included. Other presentations and variations are possible.
- .3 Departments and agencies may wish to consult with the Government of Canada Reporting Division, OCG, for help in adapting standard figures to meet special needs.
- .4 The narratives accompanying the standard figures are intended to provide guidance on the presentations of explanations and interpretations of the information contained in the figure. They do not necessarily satisfy the disclosure requirements contained in Chapters 1 and 3 of this guide.
- .5 The illustrations are to be used in conjunction with the disclosure principles, directives and guidelines in Chapters 1 and 3 and the format specifications in Chapter 4.
- .6 The figures contained in the annex are presented in accordance with the section and sub-section headings used in Expenditure Plans as follows:

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- B.6 Activity Resource Summary
- B.7 (Past Year) Financial Performance

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B.18 Crosswalk between Previous and New Activity Structures



## **B. Illustrations of Standard Figures**

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B.15 Loans, Investments and Advances

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B.16 Net Cost of Program

**Analysis of Revolving Fund**

B.17 Revolving Fund Financial Statements

**Crosswalk between Previous and New Activity Structures**

B.18 Crosswalk between Previous and New Activity Structures

## .1 Departmental Spending Plan by Program

### .a A department with a program with authority for net voting

The Department estimates total expenditures of \$727 million in 19X3-X4. A summary of the spending plan by program is presented in Figure 2.

**Figure 2: Departmental Spending Plan by Program**

(thousands of dollars)	Estimates 19X3-X4	Forecast 19X2-X3	Change		For Details See Page
			\$	%	
Budgetary					
Administration Program	39,160	50,063	(10,903)	(21.8)	2-8
Environmental Services Program	417,910	434,265	(16,355)	(3.8)	3-10
Parks Canada Program	303,080	322,245	(19,165)	(5.9)	4-9
Gross expenditures	760,150	806,573	(46,423)	(5.8)	
Less: Revenue credited to the Vote*	33,186	30,837	(2,349)	(7.6)	
Net expenditures	726,964	775,736	(48,772)	(6.3)	

\* Full amount credited to the Environmental Services Program (see pages 3-7 and 3-47).

**.b A display where footnotes are required.**

The Department estimates total expenditures in 19X3-X4 of \$1,742,041,000. This represents a decrease of \$388,530,000 or approximately 18.2% less than the forecast expenditures for 19X2-X3. A summary of the Departmental spending plan by program is presented in Figure 2.

**Figure 2: Departmental Spending Plan by Program \***

(thousands of dollars)	<b>Estimates 19X3-X4</b>	<b>Forecast 19X2-X3</b>	<b>Change</b>		<b>For Details See Page</b>
			<b>\$</b>	<b>%</b>	
Budgetary					
Management and Administration	<b>61,091</b>	59,419	1,672	2.7	2-7
Agri-Food	<b>1,307,179</b>	1,403,844	(96,665)	(7.4)	3-12
Canadian Forestry Service	<b>222,221</b>	228,770	(6,549)	(2.9)	4-8
Grains and Oilseeds	<b>163,717</b>	452,559	(288,842)	(176.4)	5-7
	<b>1,754,208</b>	2,144,592	(390,384)	(18.2)	
Less: Revenue Credited to the Vote	<b>12,167**</b>	14,021	1,854	12.2	
	<b>1,742,041</b>	2,130,571	(388,530)	(18.2)	

\* These resource figures include transfers between programs as a result of the transition from the previous activity structure to the new activity structure. These transfers are reflected throughout each Program Expenditure Plan.

\*\* In addition, the undernoted amounts will be collected through cost recovery initiatives (See page xx for details) and will be credited to the Consolidated Revenue Fund:

19X2-X3 \$xxx,xxx  
19X3-X4 \$xxx,xxx

**.c A department with budgetary and non-budgetary requirements**

The Department estimates total expenditures of \$2.5 billion in 19X3-X4. A summary of the spending plan by program is presented in Figure 3.

**Figure 3: Departmental Spending Plan by Program**

(thousands of dollars)	Estimates 19X3-X4	Forecast 19X2-X3	Change		For Details See Page
			\$	%	
Budgetary					
Indian and Inuit Affairs	1,585,745	1,551,544	34,201	2	2-12
Northern Affairs	139,258	138,103	1,155	1	3-10
Transfer Payments to the Territorial Governments	637,000	594,432	42,568	7	4-6
Native Claims	22,275	33,380	(11,105)	(33)	5-10
Administration	50,519	51,913	(1,394)	(3)	6-8
	2,434,797	2,369,372	65,425		
Non-Budgetary					
Native Claims Settlements	44,303	45,424	(1,121)	(3)	5-10
	2,479,100	2,414,796	64,304	3	





**.2 Authorities for (Estimates Year) — Part II of the Estimates**

**.a A presentation common to many agency programs**

**Spending Authorities**

**A. Authorities for 19X3-X4 — Part II of the Estimates**

**Financial Requirements by Authority**

Vote	(thousands of dollars)	19X3-X4 Main Estimates	19X2-X3 Main Estimates
	<b>Tariff Board</b>		
35	Program expenditures	2,430	2,215
(S)	Contributions to employee benefit plans	268	224
	<b>Total Agency</b>	<b>2,698</b>	<b>2,349</b>

**Votes — Wording and Amounts**

Vote	(dollars)	19X3-X4 Main Estimates
	<b>Tariff Board</b>	
35	Tariff Board - Program expenditures	2,430,000

**Program by Activities**

(thousands of dollars)	19X3-X4 Main Estimates			Total	19X2-X3 Main Estimates
	Authorized person- years	Budgetary Operating	Capital		
Appeals	9	560	—	560	529
References	26	1,715	—	1,715	1,416
Administration	6	410	13	423	404
	41	2,685	13	2,698	2,349
19X2-X3 Authorized person-years	39				

## .b A presentation common to many departmental programs

**Spending Authorities****A. Authorities for 19X3-X4 — Part II of the Estimates****Financial Requirements by Authority**

Vote	(thousands of dollars)	19X3-X4 Main Estimates	19X2-X3 Main Estimates
	<b>Communications</b>		
1	Operating expenditures	120,578	124,011
5	Capital expenditures	11,416	11,166
10	Grants and contributions	78,115	61,729
15	Payments to the Canada Post Corporation	55,093	55,093
(5)	Minister of Communications — Salary and motor car allowance	40	40
(5)	Contributions to employee benefit plans	12,989	11,667
(5)	Government Telecommunication Agency Revolving Fund	437	1,519
	<b>Total Budgetary</b>	<b>278,668</b>	<b>265,225</b>
L20	Loans to institutions and public authorities under the Cultural Property Export and Import Act	10	10
	<b>Total Department</b>	<b>278,678</b>	<b>265,235</b>

**Votes — Wording and Amounts**

Vote	(dollars)	19X3-X4 Main Estimates
	<b>Communications</b>	
1	Communications — Operating expenditures and authority to spend revenue received during the year	120,578,000
5	Communications — Capital expenditures	11,416,000
10	Communications — The grants listed in the Estimates and contributions	78,115,000
15	Payments to the Canada Post Corporation for costs associated with cultural publication mailings	55,093,000
L20	Loans to institutions and public authorities in Canada in accordance with terms and conditions approved by the Governor in Council for the purpose of Section 29 of the Cultural Property Export and Import Act	10,000

**Program by Activities**

(thousands of dollars)	19X3-X4 Main Estimates								19X2-X3 Main Estimates
	Authorized person- years	Budgetary					Non-budgetary	Total	
		Operating	Capital	Transfer payments	Less: Revenues credited to the vote	Total			
Telecommunications and Informatics	511	40,758	4,641	32,511	3,900	74,010	—	74,010	79,118
Government Telecommunications Agency	213	150,482	350	—	150,395	437	—	437	1,519
Spectrum Management and Regional Operations	943	52,443	2,078	35	630	53,926	—	53,926	51,666
Cultural Affairs and Broadcasting	117	64,568	10	41,675	—	106,253	10	106,263	89,581
Corporate Policy and Management	511	36,844	4,687	3,894	1,383	44,042	—	44,042	43,351
	2,295	345,095	11,766	78,115	156,308	278,668	10	278,678	265,235
19X2-X3 Authorized person-years	2,311								

### B.3 Use of (Past Year) Authorities - Volume II of the Public Accounts

#### .a A presentation common to many agency programs

### B. Use of 19X1-X2 Authorities — Volume II of the Public Accounts

Vote	(dollars)	Main Estimates	Total Available for Use	Actual Use
<b>Canada Labour Relations Board</b>				
10	Program expenditures	5,086,000	5,494,000	<b>5,116,110</b>
(S)	Contributions to employee benefit plans	488,000	563,000	<b>563,000</b>
<b>Total Program — Budgetary</b>		<b>5,574,000</b>	<b>6,057,000</b>	<b>5,679,110</b>

#### .b A presentation common to many departmental programs

### B. Use of 19X1-X2 Authorities — Volume II of the Public Accounts

Vote	(dollars)	Main Estimates	Total Available for Use	Actual Use
<b>Consumer and Corporate Affairs</b>				
1	Operating expenditures	125,773,000	130,877,483	<b>123,091,695</b>
5	Grants and contributions	109,689,000	109,689,000	<b>58,204,524</b>
(S)	Minister of Consumer and Corporate Affairs — Salary and motor car allowance	40,500	41,683	<b>41,683</b>
(S)	Contributions to employee benefit plans	10,709,000	12,341,000	<b>12,341,000</b>
(S)	Refunds of amounts credited to revenue in previous years	—	72,253	<b>72,253</b>
<b>Total Program — Budgetary</b>		<b>246,211,500</b>	<b>253,021,419</b>	<b>193,751,155</b>





## .c A program with budgetary and non-budgetary expenditures

## B. Use of 19X1-X2 Authorities — Volume II of the Public Accounts

Vote	(dollars)	Main Estimates	Total Available for Use	Actual Use
<b>Budgetary</b>				
<b>Correctional Service</b>				
5	Penitentiary Service and National Parole Service — Operating expenditures	561,075,000	574,216,333	553,149,405
10	Penitentiary Service and National Parole Service — Capital expenditures	151,281,000	138,693,001	132,463,715
(S)	Pensions and other employee benefits	170,000	164,103	164,103
(S)	Contributions to employee benefit plans	46,947,000	54,101,000	54,101,000
(S)	Forgiveness of parolee loans	—	10,484	10,484
(S)	Refunds of amounts credited to revenue in previous years	—	185	185
<b>Total Program — Budgetary</b>		759,473,000	767,185,106	739,888,892
<b>Non-budgetary</b>				
L14b	Loans to individuals under mandatory supervision and parolees through the Parolees' Loan Account. Appropriation Act No. 3, 1983. Limit \$50,000. (Net)	—	33,989	3,320
<b>Total Program — Non-budgetary</b>		—	33,989	3,320



#### 4. Financial Requirements by Activity

- .a A presentation common to many programs where the difference between the current year's Main Estimates and Forecast is not significant

**Figure 1: Financial Requirements by Activity**

(thousands of dollars)	<b>Estimates 19X3-X4</b>	<b>Forecast 19X2-X3</b>	<b>Change</b>	<b>For Details See Page</b>
Custody of Inmates	<b>144,427</b>	135,157	9,270	23
Offender Case Management	<b>156,958</b>	139,077	17,881	28
Education, Training and Employment	<b>76,947</b>	72,395	4,552	35
Health Care	<b>41,404</b>	39,393	2,011	43
Technical Services	<b>257,951</b>	217,498	40,453	48
Planning and Management	<b>22,151</b>	18,263	3,888	53
Administration	<b>59,635</b>	52,236	7,399	53
	<b>759,473</b>	674,019	85,454	
Person-years	<b>10,761</b>	10,258	503	64

**Explanation of Change:** The financial requirements for 19X3-X4 are 13% or \$86 million higher than the 19X2-X3 forecast expenditures. This increase is due primarily to:

(\$000)

- 
- (itemized explanation of change)
- 

**Explanation of 19X2-X3 Forecast:** The 19X2-X3 forecast (which is based on information known to management as of November 30, 19X2) is \$1.9 million or .2% lower than the 19X2-X3 Main Estimates of \$676 million (see Spending Authorities, page 4).

- .b A common presentation where the difference between the current year's Main Estimates and Forecast is significant

**Figure 1: Financial Requirements by Activity**

(thousands of dollars)	Estimates 19X3-X4	Forecast 19X2-X3	Change	For Details See Page
Mediation and Conciliation	4,090	3,833	257	23
General Labour Services	34,943	31,102	3,841	29
Policy and Communications	12,718	14,794	(2,076)	36
Labour Adjustment	97,068	84,736	12,332	42
Injury Compensation	61,438	56,847	4,591	46
Administration	9,618	11,178	(1,560)	51
	<b>219,875</b>	<b>202,490</b>	<b>17,385</b>	
Less: Receipts and revenues credited to Vote*	<b>29,200</b>	<b>25,705</b>	<b>3,495</b>	
	<b>190,675</b>	<b>176,785</b>	<b>13,890</b>	
Person-years	<b>887</b>	<b>887</b>	<b>—</b>	

\* These receipts and revenues are derived from the operation of the Injury Compensation Activity.

**Explanation of Change:** The net increase of \$13,890,000 or 8% in the 19X3-X4 requirements over the 19X2-X3 forecast are due primarily to the following major items:

(\$000)

- 
- (itemized explanation of change)
- 

**Explanaton of 19X2-X3 Forecast:** The 19X2-X3 forecast (which is based on information available to management as of November 30, 19X2) is \$45.8 million or 35% higher than the 19X2-X3 Main Estimates of \$131 million (see Spending Authorities, page 4). The difference of \$45.8 million reflects the following major items:

(\$000)

- 
- (itemized explanation of change)
-

**.c A presentation for an agency within a single activity****Figure 1: Financial Requirements**

(thousand of dollars)	<b>Estimates 19X3-X4</b>	<b>Forecast* 19X2-X3</b>	<b>Change</b>
Status of Women, Office of the Co-ordinator	<b>2,804</b>	3,404	(600)
Person-years	<b>43</b>	45	(2)

\* The 19X2-X3 forecast represents an increase of \$625,000 or 23% and two person-years over the 19X2-X3 Main Estimates level of \$2,779,000 (see page 9). This increase was authorized in Supplementary Estimates of that year for the Task Force on Child Care.

**Explanation of Change:** The 19X3-X4 decrease over the 19X2-X3 forecast dated November 30, 19X2, is related to the following items:

(\$000)

- 
- (itemized explanation of change)
-



- .d A presentation for a program with authority for net voting where revenue is credited to several activities and with an activity operated as a revolving fund

**Figure 1: Financial Requirements by Activity**

(thousands of dollars)		<b>Estimates 19X3-X4</b>		<b>Forecast 19X2-X3</b>		<b>For Details See Page</b>
	<b>Expenditures</b>	<b>Revenue Credited to Vote</b>	<b>Net Expenditures</b>	<b>Net Expenditures</b>	<b>Change</b>	
Telecommunications and Informatics	77,910	3,900	<b>74,010</b>	76,411	(2,401)	2-28
Government Telecommunications Agency Revolving Fund(1)	150,832	150,395	<b>437</b>	1,519	(1,082)	2-36
Spectrum Management and Regional Operations(2)	54,556	630	<b>53,926</b>	50,384	3,542	2-42
Cultural Affairs and Broadcasting(3)	106,263	—	<b>106,263</b>	106,178	85	2-51
Corporate Policy and Management	45,425	1,383	<b>44,042</b>	42,891	1,151	2-58
<b>Total Program</b>	<b>434,986</b>	<b>156,308</b>	<b>278,678</b>	<b>277,383</b>	<b>1,295</b>	
<b>Person-years</b>			<b>2,295</b>	<b>2,317</b>	<b>(22)</b>	

- 1 On an accrual basis this amounts to expenditures of \$151,000 and revenue of \$151,000. For reconciliation of the cash and accrual bases of presentation see page 2-36.
- 2 This activity will generate direct revenue of approximately \$44 million, credited to the Consolidated Revenue Fund, based on 19X1-X2 fee schedules (see page 2-43).
- 3 It should be noted that the expenditure figure includes \$10,000 for loans to institutions and public authorities in Canada.

**Explanation of Change:** The major items contributing to the net increase of \$1.3 million or .5% in the 19X3-X4 requirements over the 19X2-X3 forecast are:

(\$000)

- 
- (itemized explanation of change)
- 

**Explanation of 19X2-X3 Forecast:** The 19X2-X3 forecast (which is based on information available to management as of November 30, 19X2) is \$12,148,000 or 4.6% higher than the 19X2-X3 Main Estimates of \$265,253,000 (see Spending Authorities, page 4). The difference of \$12,148,000 reflects the following major items:

(\$000)

- 
- (itemized explanation of change)
-

- .e A presentation for a program with authority for net voting where revenue is credited to only one activity

**Figure 1: Financial Requirements by Activity**

(thousands of dollars)	Estimates 19X3-X4	Forecast 19X2-X3	Change	For Details See Page
Forestry Development	72,515	106,21	(33,699)	5-14
Forest Research and Technical Services	95,907	95,763	144	5-17
Management and Administration	7,551	5,640	1,911	5-22
Total expenditures	175,973	207,617	(31,644)	
Forest Research and Technical Services				
Less: Revenue credited to the Vote	505	459	46	
Total appropriations	175,468	207,158	(31,690)	
Person-years	1,286	1,141	145	

**Explanation of Change:** The financial requirements for 19X3-X4 are 15% or \$32 million lower than the 19X2-X3 forecast expenditures. This decrease is primarily due to:

(\$000)

- 
- (itemized explanation of change)
- 

**Explanation of 19X2-X3 Forecast:** The 19X2-X3 forecast (which is based on information available to management as of November 30, 19X2) is \$62 million or 43% higher than the 19X2-X3 Main Estimates of \$145 million (see Spending Authorities, page 5-4). The difference of \$62 million reflects the following major offsetting items:

(\$000)

- 
- (itemized explanation of change)
-

## .f A presentation for a program with budgetary and non-budgetary requirements

Figure 1: Net Financial Requirements by Activity

(thousands of dollars)	Estimates 19X3-X4	Forecast 19X2-X3	Change	For Details See Page
<b>Budgetary</b>				
Departmental Operations				
Aids to Navigation	367,956	447,317	(79,361)	3-22
Ship Movement Systems and Services	73,740	70,073	3,667	3-27
Icebreaking, Arctic and Other Ship Support	177,042	127,214	49,828	3-31
Marine Search and Rescue	62,390	59,165	3,225	3-36
Regulatory	37,075	38,735	(1,660)	3-40
Public Wharves and Harbours	71,797	79,355	(7,558)	3-44
Direction and Administration	33,606	34,952	(1,346)	3-47
	823,606	856,811	(33,205)	
Crown corporations				
Major ports	21,209	37,529	(16,320)	3-49
Bridges	3,855	4,387	(532)	3-53
Canals	—	3,000	(3,000)	3-55
Pilotage services	—	2,248	(2,248)	3-58
	25,064	47,164	(22,100)	
	848,670	903,975	(55,305)	
<b>Non-Budgetary</b>				
Crown corporations				
Major ports	7,971	4,190	3,781	3-49
	856,641	908,165	(51,524)	
Departmental Operations				
Person-years	6,884	6,905	(21)	3-63

**Explanation of Change:** The financial requirements for 19X3-X4 are 6% or \$52 million lower than the 19X2-X3 forecast expenditures. This decrease is primarily due to:

(\$000)

- 
- itemized explanation of change)
- 

**Explanation of 19X2-X3 Forecast:** The 19X2-X3 forecast (which is based on information available to management as of November 30, 19X2) is \$38.4 million or 4% lower than the 19X2-X3 Main Estimates of \$946.6 million (see Spending Authorities, page 4). This difference is primarily due to:

(\$000)

- 
- itemized explanation of change)
-

5. (Past Year) Financial Performance

.a A presentation for an agency with a single activity

Figure 2: 19X1-X2 Financial Performance

(thousands of dollars)	19X1-X2		
	Actual	Main Estimates	Change
Parole Board Operations	14,783	14,969	(186)
Person-years	323	311	12

**Explanation of Change:** The 19X1-X2 expenditures were \$186,000 or 1.2% lower than the Main Estimates. This was due mainly to the following offsetting factors:

(\$000)

- 
- itemized explanation of change)
-

**.b A presentation for a program with revenue credited to the Consolidated Revenue Fund**

**Figure 2: 19X1-X2 Financial Performance**

(thousands of dollars)	19X1-X2		
	Actual	Main Estimates	Change
Consumer Affairs	52,424	55,594	(3,170)
Corporate Affairs	26,464	26,692	(228)
Combines Investigation and Competition Policy	15,127	15,653	(526)
Assistance Program for Urea Formaldehyde Foam Insulation Homeowners*	33,660	69,743	(36,083)
Administration	27,263	25,680	1,583
	154,938	193,362	(38,424)
Revenue credited to the CRF	48,724	69,808	(21,084)
Person-years	2,423	2,467	(44)

\* For information on the Assistance Program for Urea Formaldehyde Form Insulation Homeowners, please refer to the Consumer Affairs Activity, Section II, page 19.

**Explanation of Change:** The difference between 19X1-X2 actual expenditures and Main Estimates of \$38.4 million or 20% (and a lapse of 44 person-years) is comprised of the following major items:

(\$000)

- 
- itemized explanation of change)
- 

**Explanation of Revenue:**

(\$000)

- 
- itemized explanation of change)
-



## .c A presentation for a program with authority for vote netting

Figure 2: 19X1-X2 Financial Performance

(thousands of dollars)	19X1-X2		
	Actual	Main Estimates	Change
Returns Processing	283,295	281,899	1,396
Compliance	317,600	335,654	(18,054)
Notices of Objection and Appeals	21,915	18,801	3,114
Administration	42,668	42,127	541
	665,478	678,481	(13,003)
Less: Revenues credited to the Vote	61,705	61,705	—
	603,773	616,776	(13,003)
Person-years	18,184	18,294	(110)

**Explanation of Change:** Actual financial requirements were approximately \$13 million or 2.2% lower than the Main Estimates. This was due to:

(\$000)

- 
- itemized explanation of change)
-

## .d A presentation for a program with budgetary and non-budgetary requirements

Figure 2: 19X1-X2 Financial Performance

(thousands of dollars)	19X1-X2		
	Actual	Main Estimates	Change
<b>Budgetary</b>			
Departmental Operations			
Aids to Navigation	241,295	253,28	(11,985)
Ship Movement Systems and Services	62,791	68,767	(5,976)
Icebreaking, Arctic and Other Ship Support	97,873	112,368	(14,495)
Marine Search and Rescue	55,427	60,469	(5,042)
Regulatory	31,695	32,654	(959)
Public Wharves and Harbours	51,894	50,931	963
Direction and Administration	26,329	31,020	(4,691)
	567,304	609,489	(42,185)
Crown corporations			
Major ports	19,148	27,577	(8,429)
Bridges	3,396	3,396	—
Canals	3,000	—	3,000
Pilotage services	1,216	430	786
	26,760	31,403	(4,643)
	594,064	640,892	(46,828)
<b>Non-Budgetary</b>			
Major ports	4,881	4,909	(28)
	598,945	645,801	(46,856)
Person-years	6,750	6,688	62

**Explanation of Change:** The difference between 19X1-X2 actual expenditures and Main Estimates of \$46.8 million or 7.2% is primarily due to:

(\$000)

- 
- itemized explanation of change)
-

.e A presentation identifying major categories of resource requirements

**Figure 2: 19X1-X2 Financial Performance**

(thousands of dollars)	19X1-X2		
	Actual	Main Estimates	Change
Operating Costs			
Health Insurance	1,644	719	925
Health Services and Resources	5,701	6,275	(574)
Extramural Research	949	1,021	(72)
Health Promotion	11,113	12,339	(1,226)
Program Administrative	2,457	2,853	(396)
	21,864	23,207	(1,343)
Grants and Contributions			
Health Insurance	233	—	233
Health Services and Resources	3,977	1,591	2,386
Extramural Research	16,044	16,044	—
Health Promotion	3,944	4,240	(296)
	24,198	21,875	2,323
Statutory Payments			
Health Insurance	5,563,689	4,788,300	775,389
	5,609,751	4,833,382	776,369
Person-years	279	290	(11)

**Explanation of Change:** The \$776 million or 13.8% increase in 19X1-X2 actual expenditures over the 19X1-X2 Main Estimates is due to the following major items:

(\$000)

- 
- itemized explanation of change)
-



## 6. Activity Resource Summary

### .a A presentation common to many activities

#### Resource Summaries

The Administration Activity accounts for 88% of the total 19X3-X4 Administration Program expenditures and 93% of the total person-years.

**Figure 5: Activity Resource Summary**

(thousands of dollars)	Estimates 19X3-X4		Forecast 19X2-X3		Actual 19X1-X2	
	\$	P-Y	\$	P-Y	\$	P-Y
Departmental Management	8,717	114	7,546	100	7,159	95
Departmental Services	24,246	342	26,485	390	23,500	396
Regional Management	—	—	3,914	68	3,655	67
	32,963	456	37,945	558	34,314	558

Personnel costs account for 66% of the total activity expenditures. Other significant expenditure areas are: 8% for transportation and communication and 13% for professional and special services.

### .b A presentation for an activity with revenues credited to the vote

#### Resource Summaries

This Activity accounts for 24% of total 19X3-X4 Services Program expenditures and 17% of total person-years. It also accounts for 66% of total revenues of the Program.

**Figure 17: Activity Resource Summary**

(thousands of dollars)	Estimates 19X3-X4		Forecast 19X2-X3		Actual 19X1-X2	
	\$	P-Y	\$	P-Y	\$	P-Y
Accounting	33,475	484	22,935	444	27,618	468
Advisory	31,802	330	37,402	371	30,674	3 48
Information Management Services	8,303	144	9,482	184	6,111	138
	73,580	958	69,819	999	64,403	954
Less: Receipts and revenues credited to the Vote	61,891		55,547		52,439	
	11,689	958	14,272	999	11,964	954





**.c A presentation for an activity with revenues credited to the CRF**

**Resource Summaries**

The Consumer Affairs Activity accounts for about 43% of the Department's 19X3X4 budget. Personnel and capital expenditures make up approximately 75% and 7% respectively of the activity total.

**Figure 5: Activity Resource Summary**

(thousands of dollars)	Estimates 19X3-X4		Forecast 19X2-X3		Actual 19X1-X2	
	\$	P-Y	\$	P-Y	\$	P-Y
Consumer Services	4,354	53	4,350	48	5,149	79
Consumer Products	12,935	272	12,362	271	11,511	265
Product Safety*	5,630	93	5,263	87	4,466	82
Weights and Measures	15,663	323	14,772	314	14,142	319
Electricity and Gas	9,541	196	8,935	197	8,568	199
Administration	3,993	87	3,821	84	4,152	89
Operations	4,179	—	4,364	—	4,436	—
Assistance Program for Urea Formaldehyde Foam Insulation Homeowners*	—	—	33,131	71	33,660	106
	56,295	1,024	86,998	1,072	86,084	1,139
Revenue	4,600		4,311		4,522	

\* The Assistance Program for Urea Formaldehyde Foam Insulation (UFFI) Homeowners will close on March 31, 19X4 and residual functions will be transferred to the Product Safety sub-activity in 19X3-X4.

Revenues are not available to the Department as offsets against expenditures. For more details on revenue, see Section III, Supplementary Information, page 55.

**.d A presentation for an activity with budgetary and non-budgetary requirements**

**Resource Summaries**

The Cultural Affairs Activity accounts for 21.2% of the Program's 19X3-X4 Estimates and 3.4% of the total person-years.

**Figure 26: Activity Resource Summary**

(thousands of dollars)	Estimates 19X3-X4		Forecast 19X2-X3		Actual 19X1-X2	
	\$	P-Y	\$	P-Y	\$	P-Y
Budgetary						
Policy Development	59,846	55	60,999	55	57,470	48
Cultural Support Programs	34,746	25	32,603	27	22,930	26
	94,592	80	93,602	82	80,400	74
Non-budgetary						
Loans	10	—	10	—	5	—
	94,602	80	93,612	82	80,405	74

Of the total budgetary expenditures, 63.3% relates to the Postal Subsidy, (92% of Policy Development) and 34.1% relates to grants and contributions (92.8% of Cultural Support Programs).

- .e A presentation for a more complex activity identifying sub-activities and major expenditure categories

### Resource Summaries

This Activity accounts for 8% of the total 19X3-X4 Marine Transportation Program expenditures and 1% of the total person-years.

**Figure 34: Activity Resource Summary**

(thousands of dollars)	Estimates 19X3-X4		Forecast 19X2-X3		Actual 19X1-X2	
	\$	P-Y	\$	P-Y	\$	P-Y
Public Wharves and Harbours						
Dredging	6,096	—	6,254	—	5,403	—
Repairs	26,679	—	22,540	—	15,576	—
Management of ports	5,219	90	3,754	90	4,935	78
Operating expenditures	37,994	90	32,548	90	25,914	78
Capital expenditures	39,671	3	43,327	3	23,764	—
Anticipated capital lapse	(7,868)	—	—	—	—	—
	69,797	93	75,875	93	49,678	78
Harbour Commissions payments	2,000	—	3,480	—	2,216	—
Total resource requirements	71,797	93	79,355	93	51,894	78





## 7. (Past Year) Financial Performance

### .a A presentation common to many activities

Figure 19: 19X1-X2 Financial Performance

(thousands of dollars)	19X1-X2		
	Actual	Main Estimates	Change
Accounting	27,618	26,468	1,150
Advisory	30,674	29,397	1,277
Information Management Services	6,111	5,857	254
	64,403	61,722	2,681

### .b A presentation for an activity with revenues credited to the Vote

Figure 8: 19X1-X2 Financial Performance

(thousands of dollars)	19X1-X2					
	Actual		Main Estimates		Change	
	\$	P-Y	\$	P-Y	\$	P-Y
Research and Development	21,749	279	21,772	271	(23)	8
Industrial and University Research Support	4,176	14	2,834	14	1,342	—
Communications Research Centre Support Services	9,555	149	12,011	153	(2,456)	(4)
	35,480	442	36,617	438	(1,137)	4
Less: Revenue credited to the Vote	5,295	—	5,083	—	212	—
	30,185	442	31,534	438	(1,349)	4

### .c A presentation for an activity with budgetary and non-budgetary requirements

Figure 27: 19X1-X2 Financial Performance

(thousands of dollars)	19X1-X2					
	Actual		Main Estimates		Change	
	\$	P-Y	\$	P-Y	\$	P-Y
Budgetary						
Policy development	57,470	48	57,992	54	(522)	(6)
Cultural support programs	22,930	26	17,066	24	5,864	2
	80,400	74	75,058	78	5,342	(4)
Non-budgetary						
Loans	5	—	10	—	(5)	—
	80,405	74	75,068	78	5,337	(4)

.d A presentation with a breakdown of expenditures by operating and capital categories

Figure 35: 19X1-X2 Financial Performance

(thousands of dollars)	19X1-X2					
	Actual		Main Estimates		Change	
	\$	P-Y	\$	P-Y	\$	P-Y
Public Wharves and Harbours - operating						
Dredging	5,403	—	5,548	—	(145)	—
Repairs	15,576	—	18,719	—	(3,143)	—
Management of ports	4,935	78	5,760	91	(825)	(13)
Operating expenditures	25,914	78	30,027	91	(4,113)	(13)
Capital expenditures	23,764	—	14,230	—	9,534	—
Harbours Commissions payments	2,216	—	6,674	—	(4,458)	—
Total resource requirements	51,894	78	50,931	91	963	(13)

## 8. Details of Financial Requirements by Object

### .a A presentation for a program with operating and capital expenditures

Public Service Staff Relations Board financial requirements by object are presented in Figure 11.

**Figure 11: Details of Financial Requirements by Object**

(thousands of dollars)	<b>Estimates 19X3-X4</b>	Forecast 19X2-X3	Actual 19X1-X2
Personnel			
Salaries and wages	<b>6,509</b>	6,207	5,624
Contributions to employee benefit plans	<b>911</b>	807	873
	<b>7,420</b>	7,014	6,497
Goods and services			
Transportation and communications	<b>536</b>	526	467
Information	<b>318</b>	236	227
Professional and special services	<b>595</b>	555	391
Rentals	<b>134</b>	90	68
Purchased repair and upkeep	<b>44</b>	39	61
Utilities, materials and supplies	<b>129</b>	202	94
All other expenditures	<b>457</b>	323	1
	<b>2,213</b>	1,971	1,309
Total operating	<b>9,633</b>	8,985	7,806
Capital	<b>49</b>	38	49
	<b>9,682</b>	9,023	7,855

.b A presentation for a program with operating and capital expenditures and transfer payments

Figure 26: Details of Financial Requirements by Object

(thousands of dollars)	Estimates 19X3-X4	Forecast 19X2-X3	Actual 19X1-X2
Personnel			
Salaries and wages	54,502	50,500	45,017
Contributions to employee benefit plans	7,589	6,654	6,792
Other personnel costs	82	76	150
	62,173	57,230	51,959
Goods and services			
Transportation and communications	4,992	4,516	4,064
Information	3,204	1,950	1,437
Contractual services	5,044	7,142	5,731
Other professional and special services	4,912	3,293	2,888
Rentals	157	241	414
Purchased repair and upkeep	219	250	325
Utilities, materials and supplies	1,199	1,028	1,328
All other expenditures	25	22	6
	19,752	18,442	16,193
Total operating	81,925	75,672	68,152
Capital — Acquisition of equipment	1,071	855	1,711
Transfer payments			
Grants	35,727	36,890	29,330
Contributions	40,002	40,006	10,006
	158,725	153,423	109,199

## 8. Details of Financial Requirements by Object

### .a A presentation for a program with operating and capital expenditures

Public Service Staff Relations Board financial requirements by object are presented in Figure 11.

**Figure 11: Details of Financial Requirements by Object**

(thousands of dollars)	<b>Estimates 19X3-X4</b>	Forecast 19X2-X3	Actual 19X1-X2
Personnel			
Salaries and wages	6,509	6,207	5,624
Contributions to employee benefit plans	911	807	873
	<b>7,420</b>	<b>7,014</b>	<b>6,497</b>
Goods and services			
Transportation and communications	536	526	467
Information	318	236	227
Professional and special services	595	555	391
Rentals	134	90	68
Purchased repair and upkeep	44	39	61
Utilities, materials and supplies	129	202	94
Other subsidies and payments	457	323	1
	<b>2,213</b>	<b>1,971</b>	<b>1,309</b>
Total operating	<b>9,633</b>	<b>8,985</b>	<b>7,806</b>
Capital	<b>49</b>	<b>38</b>	<b>49</b>
	<b>9,682</b>	<b>9,023</b>	<b>7,855</b>



**.b A presentation for a program with operating and capital expenditures and transfer payments**

**Figure 26: Details of Financial Requirements by Object**

(thousands of dollars)	<b>Estimates 19X3-X4</b>	<b>Forecast 19X2-X3</b>	<b>Actual 19X1-X2</b>
Personnel			
Salaries and wages	54,502	50,500	45,017
Contributions to employee benefit plans	7,589	6,654	6,792
Other personnel costs	82	76	150
	<b>62,173</b>	<b>57,230</b>	<b>51,959</b>
Goods and services			
Transportation and communications	4,992	4,516	4,064
Information	3,204	1,950	1,437
Contractual services	5,044	7,142	5,731
Other professional and special services	4,912	3,293	2,888
Rentals	157	241	414
Purchased repair and upkeep	219	250	325
Utilities, materials and supplies	1,199	1,028	1,328
Other subsidies and payments	25	22	6
	<b>19,752</b>	<b>18,442</b>	<b>16,193</b>
Total operating	<b>81,925</b>	<b>75,672</b>	<b>68,152</b>
Capital — Acquisition of equipment	<b>1,071</b>	<b>855</b>	<b>1,711</b>
Transfer payments			
Grants	35,727	36,890	29,330
Contributions	40,002	40,006	10,006
	<b>158,725</b>	<b>153,423</b>	<b>109,199</b>

**.c A presentation for a program with operating and capital expenditures and revenues credited to the Vote**

The total operating expenditures for 19X3-X4 have increased by \$6.9 million from the forecast for 19X2-X3.

**Figure 31: Details of Financial Requirements by Object**

(thousands of dollars)	<b>Estimates 19X3-X4</b>	Forecast 19X2-X3	Actual 19X1-X2
Personnel			
Salaries and wages	<b>167,866</b>	163,332	152,145
Contributions to employee benefit plans	<b>23,481</b>	21,539	23,284
Other personnel costs	<b>270</b>	451	413
	<b>191,617</b>	185,322	175,842
Goods and services			
Postage	<b>29,078</b>	32,311	32,096
Other transportation and communications	<b>14,368</b>	13,733	11,715
Information	<b>2,418</b>	2,999	1,289
Consultants, mainly on behalf of other government departments and agencies	<b>14,513</b>	10,812	8,976
Other professional and special services	<b>13,776</b>	17,648	16,250
Computers and terminals	<b>14,915</b>	10,564	8,337
Other rentals	<b>1,194</b>	1,349	1,089
Purchased repair and upkeep	<b>6,005</b>	6,256	5,005
Cheques and envelopes	<b>2,584</b>	2,335	2,143
Other utilities, materials and supplies	<b>5,958</b>	5,815	6,893
All other expenditures	<b>107</b>	85	37
	<b>104,916</b>	103,907	93,830
Total operating	<b>296,533</b>	289,229	269,672
Capital — Acquisition of equipment	<b>5,939</b>	5,946	8,346
Total expenditures	<b>302,472</b>	295,175	278,018
Less: Receipts and revenues credited to the Vote	<b>94,383</b>	89,595	82,524
	<b>208,089</b>	205,580	195,494

## .d A presentation for a program with budgetary and non-budgetary requirements

Figure 18: Details of Financial Requirements by Object

(thousands of dollars)	Estimates 19X3-X4	Forecast 19X2-X3	Actual 19X1-X2
Personnel			
Salaries and wages	2,753	2,529	2,551
Contributions to employee benefit plans	385	328	355
	3,138	2,857	2,906
Goods and services			
Transportation and communications	408	406	363
Information	39	39	35
Professional and special services	1,089	1,084	970
Rentals	44	44	39
Purchased repair and upkeep	2	2	2
Utilities, materials and supplies	11	10	9
All other expenditures	1	1	1
	1,594	1,586	1,419
Total operating	4,732	4,443	4,325
Capital	1	1	1
Transfer payments	17,360	45,568	19,864
Total budgetary expenditures	22,093	50,012	24,190
Non-budgetary (loans, investments and advances)	45,424	15,345	14,993
	67,517	65,357	39,183

**.c A presentation for a program with operating and capital expenditures and revenues credited to the Vote**

The total operating expenditures for 19X3-X4 have increased by \$6.9 million from the forecast for 19X2-X3.

**Figure 31: Details of Financial Requirements by Object**

(thousands of dollars)	<b>Estimates 19X3-X4</b>	<b>Forecast 19X2-X3</b>	<b>Actual 19X1-X2</b>
Personnel			
Salaries and wages	167,866	163,332	152,145
Contributions to employee benefit plans	23,481	21,539	23,284
Other personnel costs	270	451	413
	191,617	185,322	175,842
Goods and services			
Postage	29,078	32,311	32,096
Other transportation and communications	14,368	13,733	11,715
Information	2,418	2,999	1,289
Consultants, mainly on behalf of other government departments and agencies	14,513	10,812	8,976
Other professional and special services	13,776	17,648	16,250
Computers and terminals	14,915	10,564	8,337
Other rentals	1,194	1,349	1,089
Purchased repair and upkeep	6,005	6,256	5,005
Cheques and envelopes	2,584	2,335	2,143
Other utilities, materials and supplies	5,958	5,815	6,893
Other subsidies and payments	107	85	37
	104,916	103,907	93,830
Total operating	296,533	289,229	269,672
Capital — Acquisition of equipment	5,939	5,946	8,346
Total expenditures	302,472	295,175	278,018
Less: Receipts and revenues credited to the Vote	94,383	89,595	82,524
	208,089	205,580	195,494

## .d A presentation for a program with budgetary and non-budgetary requirements

Figure 18: Details of Financial Requirements by Object

(thousands of dollars)	Estimates 19X3-X4	Forecast 19X2-X3	Actual 19X1-X2
Personnel			
Salaries and wages	2,753	2,529	2,551
Contributions to employee benefit plans	385	328	355
	3,138	2,857	2,906
Goods and services			
Transportation and communications	408	406	363
Information	39	39	35
Professional and special services	1,089	1,084	970
Rentals	44	44	39
Purchased repair and upkeep	2	2	2
Utilities, materials and supplies	11	10	9
Other subsidies and payments	1	1	1
	1,594	1,586	1,419
Total operating	4,732	4,443	4,325
Capital	1	1	1
Transfer payments	17,360	45,568	19,864
Total budgetary expenditures	22,093	50,012	24,190
Non-budgetary (loans, investments and advances)	45,424	15,345	14,993
	67,517	65,357	39,183



**.e A presentation for a program with several types of expenditures and revenues**

Figure 32 presents the Air Transportation Program's expenditures by object. This Figure includes expenditures made from the Self-Supporting Airports Revolving Fund, net of internal charges for air traffic control and management services (Figure 38, page 4-41).

**Figure 32: Details of Financial Requirements by Object**

(thousands of dollars)	<b>Estimates 19X3-X4</b>	Forecast 19X2-X3	Actual 19X1-X2
Personnel			
Salaries and wages	<b>467,691</b>	459,553	417,595
Other personnel costs	<b>87,932</b>	86,623	85,989
	<b>555,623</b>	546,176	503,584
Goods and services			
Transportation and communications	<b>65,635</b>	60,939	48,632
Information	<b>2,156</b>	2,051	886
Professional and special services			
Security services	<b>25,768</b>	29,725	26,325
Meteorological services	<b>7,788</b>	7,401	4,647
Building cleaning services	<b>13,993</b>	15,506	13,785
Other	<b>53,305</b>	52,946	41,589
Rentals	<b>8,117</b>	7,695	6,303
Purchased repair and upkeep	<b>27,651</b>	28,073	21,174
Electric power	<b>17,657</b>	18,888	17,485
Other utilities, materials and supplies	<b>67,331</b>	68,061	63,459
All other expenditures	<b>29,508</b>	31,799	26,812
	<b>318,909</b>	323,084	271,097
Total operating expenditures	<b>874,532</b>	869,260	774,681
Operating revenues and other receipts			
Air transportation tax	<b>278,024</b>	227,500	207,619
Rentals and concessions	<b>173,399</b>	137,200	136,195
Landing fees	<b>83,204</b>	70,400	68,486
General terminal fees	<b>46,927</b>	40,500	38,843
Other revenue and receipts	<b>40,581</b>	29,946	15,941
Recoveries from other government depts.	<b>15,157</b>	13,654	14,278
Total revenues and recoveries	<b>637,292</b>	519,200	481,362
Net operating expenditures	<b>237,240</b>	350,060	293,319
Capital	<b>490,771</b>	490,400	255,296
Transfer payments	<b>49,263</b>	60,288	35,014
	<b>777,274</b>	900,748	583,629

.f A presentation for a program with both an appropriation and a revolving fund

**Figure 44: Details of Financial Requirements by Object**

(thousands of dollars)	Appropriation			Revolving Fund		
	Estimates 19X3-X4	Forecast 19X2-X3	Actual 19X2-X1	Estimates 19X3-X4	Forecast 19X2-X3	Actual 19X1-X2
Personnel						
Salaries and wages	86,625	83,498	77,841	8,148	7,572	7,153
Contributions to employee benefit plans	12,989	11,685	12,870	1,222	1,059	997
Other personnel costs	773	773	1,230	228	204	171
	100,387	95,956	91,941	9,598	8,835	8,321
Goods and services						
Transportation and communications	6,700	6,700	7,992	135,931	130,123	127,176
Information	1,140	1,100	2,040	121	111	715
Professional and special services	21,293	20,839	27,197	2,739	1,891	1,470
Rentals	1,600	1,600	2,256	1,732	1,857	1,086
Purchased repair and upkeep	1,600	1,600	2,353	147	197	99
Utilities, materials and supplies	6,700	6,700	6,945	135	99	106
All other expenditures	100	100	45	79	49	443
Postal Subsidy	55,093	55,093	55,093	—	—	—
	94,226	93,732	103,921	140,884	134,327	131,095
Total operating	194,613	189,688	195,862	150,482	143,162	139,416
Capital	11,416	13,483	21,876	350	350	877
Transfer payments	78,115	78,861	51,823	—	—	—
Gross expenditures	284,144	282,032	269,561	150,832	143,512	140,293
Less: Receipts credited to the vote	5,913	6,178	6,310	—	—	—
Receipts credit to revolving fund	—	—	—	150,395	141,993	140,521
Net budgetary expenditures	278,231	275,854	263,251	437	1,519	(228)
Non-budgetary (loans)	10	10	—	—	—	—

**.e A presentation for a program with several types of expenditures and revenues**

Figure 32 presents the Air Transportation Program's expenditures by object. This Figure includes expenditures made from the Self-Supporting Airports Revolving Fund, net of internal charges for air traffic control and management services (Figure 38, page 4-41).

**Figure 32: Details of Financial Requirements by Object**

(thousands of dollars)	<b>Estimates 19X3-X4</b>	<b>Forecast 19X2-X3</b>	<b>Actual 19X1-X2</b>
Personnel			
Salaries and wages	467,691	459,553	417,595
Other personnel costs	87,932	86,623	85,989
	555,623	546,176	503,584
Goods and services			
Transportation and communications	65,635	60,939	48,632
Information	2,156	2,051	886
Professional and special services			
Security services	25,768	29,725	26,325
Meteorological services	7,788	7,401	4,647
Building cleaning services	13,993	15,506	13,785
Other	53,305	52,946	41,589
Rentals	8,117	7,695	6,303
Purchased repair and upkeep	27,651	28,073	21,174
Electric power	17,657	18,888	17,485
Other utilities, materials and supplies	67,331	68,061	63,459
Other subsidies and payments	29,508	31,799	26,812
	318,909	323,084	271,097
Total operating expenditures	874,532	869,260	774,681
Operating revenues and other receipts			
Air transportation tax	278,024	227,500	207,619
Rentals and concessions	173,399	137,200	136,195
Landing fees	83,204	70,400	68,486
General terminal fees	46,927	40,500	38,843
Other revenue and receipts	40,581	29,946	15,941
Recoveries from other government depts.	15,157	13,654	14,278
Total revenues and recoveries	637,292	519,200	481,362
Net operating expenditures	237,240	350,060	293,319
Capital	490,771	490,400	255,296
Transfer payments	49,263	60,288	35,014
	777,274	900,748	583,629

## .f A presentation for a program with both an appropriation and a revolving fund

**Figure 44: Details of Financial Requirements by Object**

(thousands of dollars)	Appropriation			Revolving Fund		
	Estimates 19X3-X4	Forecast 19X2-X3	Actual 19X2-X1	Estimates 19X3-X4	Forecast 19X2-X3	Actual 19X1-X2
Personnel						
Salaries and wages	86,625	83,498	77,841	8,148	7,572	7,153
Contributions to employee benefit plans	12,989	11,685	12,870	1,222	1,059	997
Other personnel costs	773	773	1,230	228	204	171
	100,387	95,956	91,941	9,598	8,835	8,321
Goods and services						
Transportation and communications	6,700	6,700	7,992	135,931	130,123	127,176
Information	1,140	1,100	2,040	121	111	715
Professional and special services	21,293	20,839	27,197	2,739	1,891	1,470
Rentals	1,600	1,600	2,256	1,732	1,857	1,086
Purchased repair and upkeep	1,600	1,600	2,353	147	197	99
Utilities, materials and supplies	6,700	6,700	6,945	135	99	106
Other subsidies and payments	100	100	45	79	49	443
Postal Subsidy	55,093	55,093	55,093	—	—	—
	94,226	93,732	103,921	140,884	134,327	131,095
Total operating	194,613	189,688	195,862	150,482	143,162	139,416
Capital	11,416	13,483	21,876	350	350	877
Transfer payments	78,115	78,861	51,823	—	—	—
Gross expenditures	284,144	282,032	269,561	150,832	143,512	140,293
Less: Receipts credited to the vote	5,913	6,178	6,310	—	—	—
Receipts credit to revolving fund	—	—	—	150,395	141,993	140,521
Net budgetary expenditures	278,231	275,854	263,251	437	1,519	(228)
Non-budgetary (loans)	10	10	—	—	—	—

## 9. Person-Year Requirements by Activity

### .a A presentation common to many programs

The Environmental Services Program's personnel costs of \$214,655,000 account for 60% of the total operating expenditures of the Program. Information on person-years is provided in Figures 10 and 11.

**Figure 10: Person-Year Requirements by Activity**

	Estimates 19X3-X4	Forecast 19X2-X3	Actual 19X1-X2
Environmental Protection	770	811	789
Atmospheric Environment	2,442	2,501	2,416
Environmental Conservation	1,587	1,827	1,690
	4,799	5,139	4,895

### .b A presentation for a program with both authorized and other person-years

**Figure 57: Person-Year Requirements by Activity**

	Estimates 19X3-X4	Forecast 19X2-X3	Actual 19X1-X2
Authorized Person-Years — Controlled by Treasury Board			
Production of Films and Other Visual Materials	433	523	597
Distribution of Films and Other Visual Materials	228	267	297
Research and Development	10	10	9
Executive and Administrative Services	118	147	169
	789	947	1,072
Other Person-Years — Not Controlled by Treasury Board			
Production of Films and Other Visual Materials	58	50	55
Distribution of Films and Other Visual Materials	40	36	37
Research and Development	8	4	7
Executive and Administrative Services	34	30	33
	140	120	132





## 10. Details of Personnel Requirements

The standard Note accompanying the display must be quoted exactly as indicated except for variations such as "authorized" person-years and other pre-authorized modifications.

### .a A presentation common to many programs

The Public Archives personnel expenditures account for 68% of the total operating expenditures of the Program. A profile of the Program's personnel requirements is provided in Figure 24.

**Figure 24: Details of Personnel Requirements**

	Authorized Person-Years			Current Salary Range	19X3-X4 Average Salary Provision
	X3-X4	X2-X3	X1-X2		
<b>Management</b>	20	19	19	50,350 — 96,300	59,148
<b>Scientific and Professional</b>					
Historical Research	98	94	97	14,911 — 64,390	36,800
Library Science	11	11	8	19,782 — 50,712	29,801
Other	4	6	6		43,308
<b>Administrative and Foreign Service</b>					
Administrative Services	98	99	89	13,912 — 57,987	35,514
Financial Administration	14	15	14	13,853 — 57,980	38,583
Information Services	11	10	8	13,579 — 57,980	39,696
Personnel Administration	17	15	14	13,330 — 63,870	37,615
Other	28	29	25		39,128
<b>Technical</b>					
Drafting and Illustration	—	—	1		—
General Technical	58	52	52	12,635 — 55,682	33,550
Photography	14	15	16	17,285 — 30,844	24,956
Social Science Support	64	64	64	12,635 — 57,764	33,312
<b>Administrative Support</b>					
Clerical and Regulatory	282	291	280	12,932 — 31,743	21,715
Data Processing	17	13	11	13,352 — 37,130	23,262
Office Equipment	25	26	36	12,665 — 25,271	19,867
Secretarial, Stenographic and Typing	20	21	20	12,636 — 31,946	20,137
<b>Operational</b>					
General Labour and Trades	32	26	31	14,776 — 40,676	21,429
General Services	2	2	4	13,253 — 39,988	21,613
<b>Other</b>					
Foreign Assistants	1	1	1		
Summer Students	—	17	16		

**Note:** The person-year columns display the forecast distribution of the authorized person-years for the Program by occupational group. The current salary range column shows the salary ranges by occupational group at October 31, 19X2. The average salary column reflects the estimated base salary costs including allowance for collective agreements, annual increments, promotions and merit pay divided by the person-years for the occupational group. Year-to-year comparison of averages may be affected by changes in the distribution of the components underlying the calculations.

**.b A presentation for an agency with authorized person-years**

Personnel expenditures account for 79% of the total expenditures of the Program. A profile of the Program's personnel requirements is provided in Figure 10.

**Figure 10: Details of Personnel Requirements**

	Authorized Person-Years			Current Salary Range	19X3-X4 Average Salary Provision
	X3-X4	X2-X3	X1-X2		
<b>Management</b>	2	2	2	50,350 — 96,300	69,165
<b>Scientific and Professional</b>					
Law	7	5	6	20,523 — 88,120	39,308
Library Science	3	3	2	19,782 — 50,712	35,088
<b>Administrative and Foreign Services</b>					
Administrative Services	6	5	6	13,912 — 57,987	35,375
Other	2	2	2		
<b>Technical</b>					
Social Science Support	4	3	3	12,635 — 57,764	31,379
<b>Administrative Support</b>					
Clerical	18	19	19	12,932 — 31,743	22,672
Secretarial	15	17	16	12,636 — 31,946	24,718
<b>Operational</b>					
General Services	11	11	11	13,253 — 39,988	23,072
Other	1	1	1		

**Note:** The person-year columns display the forecast distribution of the authorized person-years for the Program by occupational group. The current salary range column shows the salary ranges by occupational group at October 31, 19X2. The average salary column reflects the estimated base salary costs including allowance for collective agreements, annual increments, promotions and merit pay divided by the person-years for the occupational group. Year-to-year comparison of averages may be affected by changes in the distribution of the components underlying the calculations.

## 10. Details of Personnel Requirements

The standard Note accompanying the display must be quoted exactly as indicated except for variations such as "authorized" person-years and other pre-authorized modifications.

### .a A presentation common to many programs

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	X3-X4	X2-X3	X1-X2		
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<b>Scientific and Professional</b>					
Historical Research	98	94	97	14,911 — 64,390	36,800
Library Science	11	11	8	19,782 — 50,712	29,801
Other	4	6	6		43,308
<b>Administrative and Foreign Service</b>					
Administrative Services	98	99	89	13,912 — 57,987	35,514
Financial Administration	14	15	14	13,853 — 57,980	38,583
Information Services	11	10	8	13,579 — 57,980	39,696
Personnel Administration	17	15	14	13,330 — 63,870	37,615
Other	28	29	25		39,128
<b>Technical</b>					
Drafting and Illustration	—	—	1		—
General Technical	58	52	52	12,635 — 55,682	33,550
Photography	14	15	16	17,285 — 30,844	24,956
Social Science Support	64	64	64	12,635 — 57,764	33,312
<b>Administrative Support</b>					
Clerical and Regulatory	282	291	280	12,932 — 31,743	21,715
Data Processing	17	13	11	13,352 — 37,130	23,262
Office Equipment	25	26	36	12,665 — 25,271	19,867
Secretarial, Stenographic and Typing	20	21	20	12,636 — 31,946	20,137
<b>Operational</b>					
General Labour and Trades	32	26	31	14,776 — 40,676	21,429
General Services	2	2	4	13,253 — 39,988	21,613
<b>Other</b>					
Foreign Assistants	1	1	1		
Summer Students	—	17	16		

**Note:** The person-year columns display the forecast distribution of the authorized person-years for the Program by occupational group. The current salary range column shows the salary ranges by occupational group at October 1, 19X2. The average salary column reflects the estimated base salary costs including allowance for collective agreements, annual increments, promotions and merit pay divided by the person-years for the occupational group. Year-to-year comparison of averages may be affected by changes in the distribution of the components underlying the calculations.

**.b A presentation for an agency with authorized person-years**

Personnel expenditures account for 79% of the total expenditures of the Program. A profile of the Program's personnel requirements is provided in Figure 10.

**Figure 10: Details of Personnel Requirements**

	Authorized Person-Years			Current Salary Range	19X3-X4 Average Salary Provision
	X3-X4	X2-X3	X1-X2		
<b>Management</b>	2	2	2	50,350 — 96,300	69,165
<b>Scientific and Professional</b>					
Law	7	5	6	20,523 — 88,120	39,308
Library Science	3	3	2	19,782 — 50,712	35,088
<b>Administrative and Foreign Services</b>					
Administrative Services	6	5	6	13,912 — 57,987	35,375
Other	2	2	2		
<b>Technical</b>					
Social Science Support	4	3	3	12,635 — 57,764	31,379
<b>Administrative Support</b>					
Clerical	18	19	19	12,932 — 31,743	22,672
Secretarial	15	17	16	12,636 — 31,946	24,718
<b>Operational</b>					
General Services	11	11	11	13,253 — 39,988	23,072
Other	1	1	1		

**Note:** The person-year columns display the forecast distribution of the authorized person-years for the Program by occupational group. The current salary range column shows the salary ranges by occupational group at October 1, 19X2. The average salary column reflects the estimated base salary costs including allowance for collective agreements, annual increments, promotions and merit pay divided by the person-years for the occupational group. Year-to-year comparison of averages may be affected by changes in the distribution of the components underlying the calculations.



**.c A presentation for an agency with person-years not subject to Treasury Board control**

Personnel expenditures account for 76% of the Program's total expenditures. A profile of the Program's personnel requirements is provided in Figure 7.

**Figure 7: Details of Personnel Requirements**

	Other Person-Years			Current Salary Range	19X3-X4 Average Salary Provision
	X3-X4	X2-X3	X1-X2		
Management	4	4	4	50,350 — 96,300	58,377
Scientific and Professional	4	3	3	13,609 — 88,120	34,332
Administrative and Foreign Service	15	8	8	12,766 — 66,252	31,621
Administrative Support	14	13	13	12,636 — 37,130	20,021

**Note:** The person-year columns display the forecast distribution of the person-years for the Program by occupational group. The current salary range column shows the salary ranges by occupational group at October 31, 19X2. The average salary column reflects the estimated base salary costs including allowance for collective agreements, annual increments, promotions and merit pay divided by the person-years for the occupational group. Year-to-year comparison of averages may be affected by changes in the distribution of the components underlying the calculations.

**.d A display for a departmental agency with both authorized and other person-years**

Figure 15 presents information on the 751 authorized person-years for regular employees and on another 136 person-years not controlled by Treasury Board but which may be used by the NFB on a temporary basis to cope with fluctuations in work levels and for special talent.

**Figure 15: Details of Personnel Requirements**

	Authorized Person-Years			Current Salary Range	19X3-X4 Average Salary Provision
	X3-X4	X2-X3	X1-X2		
Management	32	34	38	50,350 — 96,300	63,381
Scientific and Professional	11	9	10	13,609 — 88,120	43,930
Administrative and Foreign Service	145	180	234	12,766 — 66,252	42,969
Technical	345	435	450	12,635 — 57,764	39,863
Administrative Support	187	220	250	12,636 — 37,130	24,351
Operational	60	60	76	13,253 — 40,676	23,073
Other	9	9	14		31,111

  

	Other Person-Years			Current Salary Range	19X3-X4 Average Salary Provision
	X3-X4	X2-X3	X1-X2		
Administrative and Foreign Service	26	22	25	13,200 — 37,700	24,351
Technical	94	81	89	12,635 — 57,764	39,240
Other	20	17	18		29,222

**Note:** The person-year columns display the forecast distribution of the authorized and other person-years for the Program by occupational group. The current salary range column shows the salary ranges by occupational group at October 31, 19X2. The average salary column reflects the estimated base salary costs including allowance for collective agreements, annual increments, promotions and merit pay divided by the person-years for the occupational group. Year-to-year comparison of averages may be affected by changes in the distribution of the components underlying the calculations.



**.c A presentation for an agency with person-years not subject to Treasury Board control**

Personnel expenditures account for 76% of the Program's total expenditures. A profile of the Program's personnel requirements is provided in Figure 7.

**Figure 7: Details of Personnel Requirements**

	Other Person-Years			Current Salary Range	19X3-X4 Average Salary Provision
	X3-X4	X2-X3	X1-X2		
Management	4	4	4	50,350 — 96,300	58,377
Scientific and Professional	4	3	3	13,609 — 88,120	34,332
Administrative and Foreign Service	15	8	8	12,766 — 66,252	31,621
Administrative Support	14	13	13	12,636 — 37,130	20,021

**Note:** The person-year columns display the forecast distribution of the person-years for the Program by occupational group. The current salary range column shows the salary ranges by occupational group at October 1, 19X2. The average salary column reflects the estimated base salary costs including allowance for collective agreements, annual increments, promotions and merit pay divided by the person-years for the occupational group. Year-to-year comparison of averages may be affected by changes in the distribution of the components underlying the calculations.

**.d A display for a departmental agency with both authorized and other person-years**

Figure 15 presents information on the 751 authorized person-years for regular employees and on another 136 person-years not controlled by Treasury Board but which may be used by the NFB on a temporary basis to cope with fluctuations in work levels and for special talent.

**Figure 15: Details of Personnel Requirements**

	Authorized Person-Years			Current Salary Range	19X3-X4 Average Salary Provision
	X3-X4	X2-X3	X1-X2		
Management	32	34	38	50,350 — 96,300	63,381
Scientific and Professional	11	9	10	13,609 — 88,120	43,930
Administrative and Foreign Service	145	180	234	12,766 — 66,252	42,969
Technical	345	435	450	12,635 — 57,764	39,863
Administrative Support	187	220	250	12,636 — 37,130	24,351
Operational	60	60	76	13,253 — 40,676	23,073
Other	9	9	14		31,111

  

	Other Person-Years			Current Salary Range	19X3-X4 Average Salary Provision
	X3-X4	X2-X3	X1-X2		
Administrative and Foreign Service	26	22	25	13,200 — 37,700	24,351
Technical	94	81	89	12,635 — 57,764	39,240
Other	20	17	18		29,222

**Note:** The person-year columns display the forecast distribution of the authorized and other person-years for the Program by occupational group. The current salary range column shows the salary ranges by occupational group at October 1, 19X2. The average salary column reflects the estimated base salary costs including allowance for collective agreements, annual increments, promotions and merit pay divided by the person-years for the occupational group. Year-to-year comparison of averages may be affected by changes in the distribution of the components underlying the calculations.



## 11. Distribution of Capital Expenditures

### .a A presentation of capital expenditures by major categories

Figure 36 presents the distribution of capital expenditures by type of asset to be acquired. Capital expenditures make up 4% of the total Main Estimates of the Program.

**Figure 36: Distribution of Capital Expenditures**

(thousands of dollars)	Estimates 19X3-X4	Forecast 19X2-X3	Actual 19X1-X2
Accommodation Plan			
New construction	—	10,100	900
Renovations to existing facilities	3,900	1,600	—
Regular maintenance of existing facilities	1,256	1,507	1,144
Equipment			
New	3,108	19,010	16,467
Replacement	5,615	5,052	5,483
	13,879	37,269	23,994



**.b A presentation of capital expenditures by activity and type of asset**

Figure 12 presents an analysis of the Environmental Services Program's capital expenditures by activity and type of asset. Capital expenditures make up 11.5% of the total 19X3-X4 Main Estimates of the Program.

Figure 13 (see B.12.a) provides details on major capital projects which are those having expenditures of \$250,000 or more.

**Figure 12: Distribution of Capital Expenditures by Activity**

(thousands of dollars)	Estimates 19X3-X4	Forecast 19X2-X3	Actual 19X1-X2
Environmental Protection			
Equipment - new and replacement			
Pollution survey and monitoring	1,827	2,131	1,570
Other scientific equipment	450	430	850
Motor vehicles	180	164	146
All others	100	91	185
	2,557	2,816	2,751
Atmospheric Environment			
Equipment - new and replacement			
Meteorological	4,906	7,442	5,400
EDP and communications	7,499	4,999	6,109
Ice observing	3,982	2,105	204
Research	2,127	2,512	2,705
Motor vehicles	346	350	418
All others	—	150	140
Lands, buildings and works			
Major construction	680	2,050	2,850
Regular renovation and maintenance	4,010	1,996	886
Other	—	1,415	—
	23,550	23,019	18,712
Environmental Conservation			
Equipment - new and replacement			
Scientific	4,307	4,663	5,034
Motor vehicles	906	1,073	795
All others	1,577	740	623
Gauging stations construction	1,199	1,575	1,095
Miscellaneous construction and maintenance	328	990	766
Major construction	8,394	4,246	1,361
Other	1,578	241	—
	18,289	13,528	9,674
	44,396	39,363	31,137

## 12. Details of Major Capital Projects

### .a A standard display of major capital projects presented by activity

The following figure identifies each capital construction or acquisition project for which the estimated total cost equals or exceeds \$250,000 (major capital projects) and includes previously identified major capital projects until completion.

**Figure 13: Details of Major Capital Projects by Activity**

(thousand of dollars)	Previously Estimated Total Cost	Currently Estimated Total Cost	Forecast Expenditures to March 31, 19x3x4	Estimates 19x3-x4	Future Years' Require- ments
<b>Atmospheric Environment</b>					
Lighthouse automatic stations	2,050	2,050	1,918	132	—
Cloud measurement equipment replacement	2,400	2,400	980	150	1,270
Numerical computational facilities	2,038	2,017	1,787	230	—
Meteorological satellite equipment replacement (Phase I)	1,443	1,443	1,165	278	—
Aerological systems replacement	2,393	3,338	2,352	400	586
Communications system	8,626	8,290	2,547	1,770	3,973
Downsview computer replacement	4,500	4,500	—	1,400	3,100
Uninterruptable power supply at Dorval	2,700	2,700	—	1,700	1,000
Surface automatic station development	3,570	2,895	2,595	300	—
Radiation instrument replacement	1,165	1,101	201	500	400
Weather radar replacement	8,895	8,895	4,421	600	3,874
Ice reconnaissance program	6,746	6,858	3,972	2,886	—
Upgrading Weather Station, Big Trout Lake, Ontario	2,030	2,030	30	50	1,950
Upper Air Facilities, Churchill, Manitoba	1,350	1,350	—	50	1,300
Pacific area data system	7,680	5,492	5,492	—	—
Ceilmeter program	1,428	1,015	1,015	—	—
Construct dwellings, Cambridge Bay, N.W.T.	—	1,000	1,000	—	—
Upper air buildings, Norman Wells, N.W.T.	—	1,075	1,075	—	—
<b>Environmental Conservation</b>					
National Hydrology Research Institute	16,405	16,093	4,053	8,394	3,646
Housing at Baker, N.W.T.	400	400	—	400	—
Office Warehouse, Whitehorse	550	550	—	550	—
Last Mountain Lake Wildlife area, Saskatchewan	875	875	100	375	400
Habitat land acquisition	20,000	13,766	13,766	—	—



## 13. Details of Grants and Contributions

## .a A presentation for a program with grants and contributions

Figure 60: Details of Grants and Contributions

(dollars)	Estimates 19X3-X4	Forecast 19X2-X3	Actual 19X1-X2
<b>Grants</b>			
Grant to the Writers' Federation of Nova Scotia for the Evelyn Richardson Memorial Literary Award	150	150	150
Grant to institutions assisting sailors			
Welland Canal Mission for Sailors	300	300	300
Missions to Seamen, Toronto, Ontario	300	300	300
Seaman's Mission Society, Saint John, N.B.	200	200	200
British Sailor's Society (Canada)	10,000	10,000	10,000
Mariners' House of Montreal, Montreal, Quebec	600	600	600
Mission to Seamen - Lakehead Branch	300	300	300
Mission to Seamen, Sarnia & Windsor	300	300	300
Seafarer's Club, Prince Rupert, B.C.	300	300	—
Grant to the Canada Safety Council for the promotion of boating safety	1,667	1,667	1,667
	<b>14,117</b>	<b>14,117</b>	<b>13,817</b>
<b>Contributions</b>			
Fees for membership in the International Association of Lighthouse Authorities and for membership in the Permanent International Association Navigational Congresses	6,500	6,500	5,794
Contribution to the Council of Forest Industries in support of the Waterborne Debris Abatement Program	—	50,000	50,000
Contribution in respect of a Student Summer and Youth Employment Program	—	155,670	138,035
Contribution to the Canadian Red Cross Society in respect of its boating safety program	250,000	250,000	250,000
Payment to the Regional Canadian Marine Rescue Auxillary Associations for the provision of voluntary search and rescue services and the promotion of boating safety through accident prevention and education	650,000	360,000	461,717
Canada's share of the cost of the North Atlantic Ice Patrol	15,000	15,000	994
Contribution to the Centre for Cold Ocean Resources Engineering (C-Core) to support its research and development program	50,000	50,000	50,000
Contribution to Canadian Shippers' Council	150,000	150,000	—
	<b>1,121,500</b>	<b>1,037,170</b>	<b>956,540</b>
	<b>1,135,617</b>	<b>1,051,287</b>	<b>970,357</b>





#### 14. Revenue (variable title)

##### .a A presentation for a program with revenue credited directly to the Consolidated Revenue Fund (CRF)

The Commission endeavours to recover all operating costs, with the exception of grain research, through service fees. Figure 21 provides a listing of revenue generated by the Canadian Grain Commission. This revenue is credited directly to the Consolidated Revenue Fund and is not available for use by the Program.

**Figure 21: Revenue by Class\***

(thousands of dollars)	Estimates 19X3-X4	Forecast 19X2-X3	Actual 19X1-X2
Grain Inspection			
Inspection fees	20,724	17,854	20,696
Inspection overtime	550	497	688
Samples sold	46	55	82
	21,320	18,406	21,466
Grain Weighing			
Weighing fees	12,500	12,100	11,403
Weighing overtime	500	400	414
	13,000	12,500	11,817
Grain Testing and Research			
Miscellaneous	1	1	2
	1	1	2
Economics and Statistics			
Registration and cancellation fees	2,868	3,109	3,336
Licence fees	85	105	95
	2,953	3,214	3,431
Administration			
Miscellaneous	5	5	18
	5	5	18
	37,279	34,126	36,734

\* Refer to pages 15, 17 and 25 for further information on revenues.

**.b A presentation for a program with revenue credited to the CRF and revenue credited to the Vote**

As part of the ongoing attempt to recover a significant portion of the management costs, the Department will be increasing berthage fees and foreign license fees and initiating research services fees and inspection fees on imported products. Figure 45 provides details on the sources of revenue.

**Figure 45: Revenue by Class\***

(thousands of dollars)	Estimates 19X3-X4	Forecast 19X2-X3	Actual 19X1-X2
Revenue credited to the Vote			
Sale of fish products by the Fisheries Prices Support Board	3,500	3,500	957
	3,500	3,500	957
Revenue credited to Consolidated Revenue Fund			
Licences and permits	11,403	9,595	8,782
Return on investment	3,400	3,200	3,083
Small craft harbours revenue	4,202	3,038	2,501
Sportfish licences	2,800	1,700	1,662
Sale of bait, fish and fish eggs	1,840	1,535	1,579
Sale of charts and publications	1,639	1,250	1,194
Fines and forfeitures	835	749	804
Rental of insulated containers	1,000	600	815
Refund of previous years' expenditures	133	291	1,602
Rental of land, buildings and equipment	370	335	316
Sale of sealskins	30	20	15
Other service and service fees	91	91	121
Charges for Oceanographic Services	75	—	—
Import inspection fees	1,000	—	—
Cost recovery	2,000	—	—
Sale of land and buildings	1,800	—	—
Miscellaneous	17	17	210
	32,635	22,421	22,684
	36,135	25,921	23,641

\* Other information on revenue can be found in Figures 10 and 14.

**.c A presentation for a program with revenue credited to the Vote with sub-categories and revenue credited to the CRF**

Cost recovery will continue to be a major concern of the Marine Transportation Program. Emphasis will be placed on financing new or extended services through user contributions. However, tariff and fee changes should be gradual and regular rather than large and disruptive. Figure 62 presents in detail the various revenue sources.

**Figure 62: Revenue Sources**

(thousands of dollars)	<b>Estimates 19X3-X4</b>	<b>Forecast 19X2-X3</b>	<b>Actual 19X1-X2</b>
Revenue credited to the Vote			
Cost recovery re:			
Arctic Resupply Operations	6,722	6,722	6,799
Prescott Shops Operation	90	132	85
Marine Helicopter Services (from Fisheries and Oceans)	1,219	1,219	774
Marine Telecom Services (from Environment)	131	146 132	
Marine Telecom Services (from Air Program)	160	160	131
Employee deductions for rental housing	438	372	408
	<b>8,760</b>	<b>8,751</b>	<b>8,329</b>
Revenue credited to the Consolidated Revenue Fund			
Wharfage and harbour dues	10,213	7,515	6,828
Ship safety and registration dues	3,500	1,644	1,598
Marine radio traffic revenue	2,400	1,781	1,768
Charter of cable repair	6,770	6,510	7,966
Interest on investment*	3,168	3,257	3,400
Other	1,499	8,263	7,215
	<b>27,550</b>	<b>28,970</b>	<b>28,775</b>
	<b>36,310</b>	<b>37,721</b>	<b>37,104</b>

\* For additional information, see Figure 67.

.d A presentation for a program with revenue credited to the Vote, to the CRF and to a Revolving Fund

**Figure 40: Revenue Analysis\***

(thousands of dollars)	<b>Estimates 19X3-X4</b>	<b>Forecast 19X2-X3</b>	<b>Actual 19X1-X2</b>
Revenue credited to the Vote			
Revenue from Research and Development Services	5,283	5,283	5,295
Ship radio inspection fees	630	630	579
Revenue from CHPC for Expo '86	361	—	—
	<b>6,274</b>	<b>5,913</b>	<b>5,874</b>
Receipts credited to the Consolidated Revenue Fund			
Radio station licence fees	34,100	17,865	17,471
Return on investments	—	—	3,000
Other receipts	2,550	2,050	3,217
	<b>36,650</b>	<b>19,915</b>	<b>23,688</b>
Receipts credited to the Government Telecommunications Agency Revolving Fund			
Intercity	88,138	74,926	66,960
Local	4,667	4,067	3,729
Data	6,517	5,679	4,984
Customized	69,209	61,714	53,619
Directory	743	647	625
Other network services	124	108	72
	<b>169,398</b>	<b>147,141</b>	<b>129,989</b>
	<b>212,322</b>	<b>172,969</b>	<b>159,551</b>

\* Additional information on revenues are provided on pages 20 to 25.

## 15. Loans, Investments and Advances

### a A presentation for a program with loans, advances and investments

CIDA loans, advances and investments of \$388.7 million account for 22.2% of the total IDA Program expenditures. Information on the Agency's loans, advances and investments is presented in Figure 17.

**Figure 17: Loans, Investments and Advances**

(thousands of dollars)	<b>Estimates 19X3-X4</b>	<b>Forecast 19X2-X3</b>	<b>Actual 19X1-X2</b>
<b>Loans</b>			
Loans to developing countries and international development institutions for international development assistance:			
Asia	92,300	106,080	95,850
Anglophone Africa	30,000	18,900	31,065
Francophone Africa	50,600	47,000	45,951
Americas	30,300	46,407	34,152
Oil and gas exploration	30,000	—	—
	<b>233,200</b>	<b>218,387</b>	<b>207,018</b>
<b>Advances and investments</b>			
Advances to and investments in international financial institutions as detailed in the Spending Authorities (see pages 4 to 7)			
Advances	100,700	105,830	28,397
Investments	31,300	26,447	23,716
	<b>132,000</b>	<b>132,277</b>	<b>52,113</b>
	<b>365,200</b>	<b>350,664</b>	<b>259,131</b>

**.b A presentation for disclosing outstanding loans, maturity dates, related interest data and repayment schedule**

The various loans presently outstanding are summarized in Figure 63. The interest collected from the loans is credited to the Consolidated Revenue Fund (see Figure 62).

**Figure 63: Outstanding Loans**

(dollars) Debtor and Purpose	Balance Mar 31/X3	Maturity Dates	Interest Rates	Schedule Repayment 1 9X3-X4	
				Principal	Interest
	\$		%	\$	\$
Loans to the Canada Ports Corporations for the following major ports					
St. John's	1,613,985	2000	9.33	47,547	150,585
Saint John	6,818,661	2000	12.43	153,599	847,560
	518,563	2002	15.625	6,408	81,025
	7,194,009	2002	15.125	93,641	1,088,094
	4,563,585	1993	11.125	320,501	507,699
	2,122,988	1993	11.0	149,887	233,528
	4,881,253	1994	11.875	279,840	579,649
(forecast)	4,190,000	1995	12.0	279,840	377,100
Belledune	1,036,830	2000	6.44	38,947	66,772
Chicoutimi	720,575	2000	9.09	21,667	65,500
Montreal	8,370,538	2000	6.25	319,403	523,159
Vancouver	4,666,423	2000	7.50	160,484	349,982
Loans to Saint John Harbour Bridge Authority	11,027,767	2020	6.88	80,328	735,960
	1,880,288	2020	7.06	13,056	132,569
	849,083	2020	7.375	5,280	62,524
	552,776	2020	8.50	2,523	46,933
Loans to harbour commissions					
Hamilton	775,000	2000	4.125	50,000	31,453
	192,368	1987	5.56	73,804	9,688
	198,904	1987	6.06	76,040	10,923
Lakehead	354,661	1989	7.44	69,066	25,117
Port Alberni	978,538	1991	8.06	123,179	70,306
Loan to the City of Montreal Atwater Tunnel	642,338	1991	3.125	83,641	20,073
				2,168,841	6,016,199



### .c A presentation for disclosing loans made and outstanding loans

In order to attain certain objectives in the Energy program, loans are provided to provincial governments and private sector organizations. The details of these loans are presented in Figures 25 and 26.

The information presented below includes:

**Regional Electrical Interconnections:** Loans are made to assist in financing regional electrical interconnections under agreements with the Provinces of Manitoba, New Brunswick, Nova Scotia, and Prince Edward Island. The loans bear interest at rates from 9% to 15.625% per annum and are repayable in annual instalments over 29 to 31 years with final instalments between December 31, 2008 and October 31, 2009.

#### Heavy Oil Upgrade: (narrative)

**Figure 25: Details of Loans**

(thousands of dollars)	Estimates 19X2-X3	Forecast 19X2-X3	Actual 19X1-X2
Regional electrical interconnections			
Manitoba			
New Brunswick			
Nova Scotia			
Prince Edward Island			
Heavy oil upgrade			

**Figure 26: Outstanding Loans**

(thousands of dollars)	Balance April 1 19X3	Receipts and* other credits	Payments and other charges	Balance Mar. 31 19X4
Regional electrical interconnections				
Heavy oil upgrade				

\* Receipts are credited to non-tax revenue.



## 16. Net Cost of Program

### a. A display for an agency program with services received without charge and no revenue

The Estimates of the Program include only those expenditures to be charged to its voted authorities. Figure 9 provides details of other cost items which need to be taken into account to arrive at the estimated total cost of the Program.

**Figure 9: Total Estimated Cost of the Program for 19X3-X4**

(thousands of dollars)	Main Estimates 19X3-X4	Add* Other Costs	Estimated Total Program Cost	
			19X3-X4	19X2-X3
	8,645	812	9,457	9,143

* Other costs of \$812,000 consist of:	(\$000)
• accommodation received without charge from Public Works Canada	690
• cheque issue and other accounting services received without charge from Supply and Services Canada	102
• employee benefits covering the employer's share of insurance premiums and costs paid by Treasury Board Secretariat	20

**b. A presentation for a program with services received without charge and revenues credited both to the Vote and to the Consolidated Revenue Fund**

The Estimates of the Program include only those expenditures to be charged to its voted and statutory authorities. Services received without charge and non-tax revenues of the Program are also taken into account to arrive at an estimated net cost of the Program. Details are outlined in Figure 39.

**Figure 39: Estimated Net Cost of the Program for 19X3-X4**

(thousands of dollars)	Main Estimates 19X3-X4 (Gross)	Add* Other Cost	Total Program Cost	Less** Revenue	Estimated Net Program Cost	
					19X3-X4	19X2-X3
	1,231,810	109,774	1,340,584	408,372	932,212	946,701

\* Other costs of \$109,774,000 consist of: (\$000)

- accommodation received without charge from RCMP 77,671
- accommodation received without charge from PWC 13,919
- cheque issue and other accounting services received without charge from SSC 1,327
- employee benefits covering the employer's share of insurance premiums and costs paid by the Treasury Board Secretariat 16,414
- employer's share of compensation costs paid by Labour Canada 443

\*\* Revenues of \$408,372,000 consist of:

- receipts and revenues credited to the Vote 403,520
- receipts credited directly to the Consolidated Revenue Fund 4,852

(See Figure 35 for additional details on revenue)

c. **A more detailed presentation for a program with services received without charge and revenue credited directly to the Consolidated Revenue Fund**

The Estimates of the Program include only expenditures to be charged to the Program's voted and statutory authorities. Other cost items, as well as revenue, need to be taken into account to arrive at the net cost of the Program. Details are provided in Figure 24.

**Figure 24: Estimated Net Cost of Program for 19X3-X4**

(thousands of dollars)	19X3-X4	19X2-X3
Operating expenditures	280,302	283,365
Capital	27,794	29,327
Contributions	82,137	70,147
<b>Main Estimates</b>	<b>390,233</b>	<b>382,839</b>
<b>Services received without charge</b>		
Accommodation — from Public Works Canada	9,358	8,516
— from the Administration Program of this Department	6,448	6,200
Cheque issue services — from Supply and Services	347	333
Employer's share of — from Treasury Board Secretariat	2,402	3,004
employee benefits covering insurance premiums and costs		
Other services — from other departments	248	220
	<b>18,803</b>	<b>18,273</b>
<b>Total program cost</b>	<b>409,036</b>	<b>401,112</b>
Less: Revenues credited directly to the Consolidated Revenue Fund*	41,500	39,800
<b>Estimated net program cost</b>	<b>367,536</b>	<b>361,312</b>

\* See Figure 25 for details





## 17. Revolving Fund Financial Statements

- .a A presentation of the three required statements for a revolving fund where an entire activity is financed by a revolving fund

**Figure 44: Projected Use of GTA Revolving Fund Authority**

(thousands of dollars)			
Authority, April 1, 19X3			19,000
Drawdown:			
Projected balance April 1, 19X3	4,076		
Net expenditure charged to appropriation authority for 19X3-X4	<u>1,519</u>		<u>5,595</u>
Projected balance March 31, 19X4			13,405

**Figure 45: GTA Revolving Fund Statement of Operations**

(thousands of dollars)	Estimates 19X3-X4	Forecast 19X2-X3	Actual 19X1-X2
Revenue	155,000	144,000	149,000
Telecommunications expenditures			
Intercity services	65,000	60,069	66,135
Local services	3,030	2,915	3,574
Data services	4,870	4,793	5,549
Customized services	66,850	62,105	61,614
Directory services	550	525	517
Other/network	50	79	85
Total telecommunications	140,350	130,486	137,474
Management and administration	12,359	11,494	9,771
Planning and coordination	2,291	2,020	1,755
Total expenditures	155,000	144,000	149,000
(Surplus) deficit	—	—	—

**Figure 46: Statement of Changes in Financial Position**

(thousands of dollars)	Estimates 19X3-X4	Forecast 19X2-X3	Actual 19X1-X2
Working capital required (provided)			
Operations			
Net (income) or loss for the year	—	—	(669)
Add: Depreciation and other items not requiring use of funds	(351)	(268)	(418)
	(351)	(268)	(1,087)
Working capital requirements	1,520	1,605	(294)
Capital requirements	350	174	391
Net expenditure charged to Appropriation Authority	1,519	1,511	(990)



# 18. Crosswalk between Previous and New activity structures

## .a An illustration where a crosswalk is required owing to changes in program or activity structure

**Figure 47: 19X1-X2 Main Estimates Crosswalk**

Previous Structure	New Structure					Total
	Telecommunications and Informatics	GTA Revolving Fund	Spectrum Management and Regional Operations	Cultural Affairs and Broadcasting	Corporate Policy and Management	
Research	32,392				9,635	42,027
Technology Applications and Industry Support	49,667					49,667
GTA Revolving Fund		1,511				1,511
Management of the Radio Frequency Spectrum			48,728		10	48,738
Policy Development and Coordination	2,837			2,326	9,508	14,671
Cultural Affairs				93,947	655	94,602
Departmental Administration					20,391	20,391
<b>Total</b>	<b>84,896</b>	<b>1,511</b>	<b>48,728</b>	<b>96,273</b>	<b>40,199</b>	<b>271,607</b>

**Figure 48: 19X1-X2 Main Estimates Crosswalk (Person-Years)**

Previous Structure	New Structure					Total
	Telecommunications and Informatics	GTA Revolving Fund	Spectrum Cultural and Regional Operations	Corporate Affairs and Broadcasting	Policy and Management	
Research	378				134	512
Technology Applications and Industry Support	138					138
GTA Revolving Fund		218				218
Management of the Radio Frequency Spectrum			974		1	975
Policy Development and Coordination	39			38	100	177
Cultural Affairs				72	8	80
Departmental Administration					297	297
<b>Total</b>	<b>555</b>	<b>218</b>	<b>974</b>	<b>110</b>	<b>540</b>	<b>2,397</b>









## CHAPTER 5: ANNUAL SUBMISSION REQUIREMENTS AND REVIEW PROCESS

- |                            |     |
|----------------------------|-----|
| 1. Purpose                 | 5-2 |
| 2. Submission Requirements | 5-2 |
| 3. Review Process          | 5-3 |

Appendix 5.1: Scenario of Typical Submission and Review Process

Appendix 5.2: Sample of Department's Representation on Technical Matters

## 1. Purpose

- .1 This chapter outlines the requirements for the annual submission of Expenditure Plans to the Office of the Comptroller General and for the subsequent review process.

## 2. Submission Requirements

### "Deputy Minister (DM) Draft"

- .1 Departments and agencies shall provide a complete draft of their Expenditure Plan for the Estimates year to the Office of the Comptroller General within 10 working days after receiving verbal notification from Program Branch of the reference levels being recommended to Treasury Board as a result of the MYOP review.
- .2 The "DM draft" should:
  - have all relevant sections and sub-sections completed, including figures, charts and graphs containing financial and non-financial information;
  - be signed by the Deputy Minister or other designated Senior Management Committee member;
  - include Forecast information for the year in progress based on the most current data available subject to further adjustments prior to the print-ready version of the Plan; and
  - be submitted in three copies in one or both official languages.
- .3 Departments and agencies should consult as early as possible with the Estimates Directorate, Government of Canada Reporting Division, OCG when an Expenditure Plan:
  - is being prepared for the first time;
  - contains reporting on previous year performance for the first time; or
  - is undergoing substantial change owing to the implementation of a revised operational planning framework (OPF) or other reason.

### Print-Ready Plan

- .4 Departments and agencies shall forward the original of their Expenditure Plan in print-ready form, adjusted on the basis of central agency review, to the Office of the Comptroller General within 15 working days of having received OCG/TBS comments on the "DM draft".
- .5 The original of the print-ready Plan shall be submitted with two copies in both official languages, one of which is signed by the Minister. It shall be supported by an accompanying letter of representation signed by the Senior Full-Time Financial Officer (see Appendix 5.2).

### Scenario of Typical Submission and Review Process

	<b>Schedule</b>
1. Treasury Board Secretariat fall MYOP briefing.	briefing day
2. Department or Agency receives verbal debriefing from program analyst.	debriefing day
3. Department submits a complete draft signed by the Deputy Minister or designated senior executive to OCG (see note a).	2 weeks after debriefing
4. OCG/TBS review the draft and provide comments to the department or agency.	10 working days after receiving complete draft
5. Department submits the print-ready Plan in both official languages signed by the Minister (see note b).	15 working days after receiving OCG/TBS comments
6. Pre-printing quality control checks and submission to DSS.	5 working days after receiving print-ready Plan.

#### Notes

- a. The draft is to be complete in all areas (in one or both official languages) and should be submitted even if the department or agency is appealing the reference level being recommended to T.B..
- b. Departments and agencies should ensure that early arrangements are made with the Minister's office to facilitate this important and critical stage of the review and approval process.

ESTIMATES PART III 19X3-X4  
DEPARTMENT'S REPRESENTATIONS  
TO OCG ON TECHNICAL MATTERS

PARTIE III DU BUDGET  
DES DÉPENSES DE 19X3-X4  
EXPOSÉ SUR LES QUESTIONS  
TECHNIQUES PRÉPARÉ PAR LE  
MINISTÈRE À L'INTENTION DU BCG

- |   |   |
|---|---|
| <p>1. Final reference levels have been confirmed and are reflected in the Authorities for 19X3-X4 figures which in turn agree with Part II of the Estimates and other Part III figures.</p> | <p>1. Les niveaux de références définitifs ont été ratifiés, ils paraissent dans les tableaux "Autorisations pour 19X3-X4" et sont compatibles avec les chiffres indiqués dans la Partie II du Budget des dépenses et les autres tableaux de la Partie III.</p> |
| <p>2. The information presented in the Use of 19X1-X2 Authorities figure agrees with Volume II of the Public Accounts and other Part III figures.</p>                                       | <p>2. Les renseignements présentés dans le tableau "Emploi des autorisations en 19X1-X2" sont compatibles avec les renseignements présentés dans le volume II des Comptes publics et les autres tableaux de la Partie III.</p>                                  |
| <p>3. Both the French and English documents have been proofread and cross-checked with respect to text, references and numbers.</p>   | <p>3. Les textes, les renvois et les numéros des documents rédigés en français et en anglais ont été relus ou vérifiés par recoupement selon le cas.</p>  |
| <p>4. Arithmetic checks have been performed on all figures, charts and narrative references.</p>  | <p>4. Des vérifications arithmétiques ont été faites en ce qui concerne tous les tableaux, les graphiques et les renvois descriptifs.</p>   |
| <p>5. Graphics have been reviewed for quality and accuracy.</p>   | <p>5. La qualité et l'exactitude des graphiques ont été vérifiées.</p>  |
| <p>6. Format is in compliance with OCG requirements.</p>  | <p>6. La disposition est conforme aux exigences du BCG.</p>   |

\_\_\_\_\_  
Senior Full-Time Financial Officer

\_\_\_\_\_  
Agent financier supérieur à temps plein

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

## General

- .6 Both the "DM draft" and the print-ready Plan should be sent to:  
 Estimates Directorate  
 Government of Canada Reporting Division  
 Policy Development Branch  
 Office of the Comptroller General  
 8th Floor, West Tower  
 L'Esplanade Laurier  
 300 Laurier Avenue West  
 Ottawa, Ontario  
 K1A 1E4
- .7 If major difficulties are foreseen in meeting the revised submission schedule, departmental or agency representatives should notify the Estimates Directorate, Government of Canada Reporting, OCG, as early as possible.

## 3. Review Process

### "DM Draft"

- .1 The "DM draft" will be reviewed by the OCG and TBS for consistency with the disclosure/content requirements and presentation standards of the Office of the Comptroller General, and with the government's policies and plans.
- .2 Comments on these areas will be provided, where required, to individual departments and agencies within 10 working days of receiving the draft.

### Print-Ready Plan

- .3 The Expenditure Plan in print-ready form will be reviewed within the OCG and TBS for its consistency with information contained in Part II of the Estimates, and to confirm that necessary changes resulting from the review of the previous "DM draft" have been made.
- .4 A final check, focused primarily on meeting publishing standards, will be made by the OCG on the basis of the print-ready originals.
- .5 **Notwithstanding the reviews by the OCG and TBS, the integrity and reliability of the information contained in the Plan remains the responsibility of the department or agency.**





### Scenario of Typical Submission and Review Process

	Schedule
1. Treasury Board Secretariat fall MYOP briefing.	briefing day
2. Department or Agency receives verbal debriefing from program analyst.	debriefing day
3. Department submits a complete draft signed by the Deputy Minister or designated senior executive to OCG (see note a).	2 weeks after debriefing
4. OCG/TBS review the draft and provide comments to the department or agency.	10 working days after receiving complete draft
5. Department submits the print-ready Plan in both official languages signed by the Minister (see note b).	15 working days after receiving OCG/TBS comments
6. Pre-printing quality control checks and submission to DSS.	5 working days after receiving print-ready Plan.

#### Notes

- a. The draft is to be complete in all areas (in one or both official languages) and should be submitted even if the department or agency is appealing the reference level being recommended to T.B..
- b. Departments and agencies should ensure that early arrangements are made with the Minister's office to facilitate this important and critical stage of the review and approval process.

ESTIMATES PART III 19X3-X4  
DEPARTMENT'S REPRESENTATIONS  
TO OCG ON TECHNICAL MATTERS

PARTIE III DU BUDGET  
DES DÉPENSES DE 19X3-X4  
EXPOSÉ SUR LES QUESTIONS  
TECHNIQUES PRÉPARÉ PAR LE  
MINISTÈRE À L'INTENTION DU BCG

- |  |   |
|--|---|
| <p>1. Final reference levels have been confirmed and are reflected in the Authorities for 19X3-X4 figures which in turn agree with Part III figures.</p> | <p>1. Les niveaux de références définitifs ont été ratifiés, ils paraissent dans les tableaux "Autorisations pour 19X3-X4" et sont compatibles avec les chiffres indiqués dans la Partie II du Budget des dépenses et les autres tableaux de la Partie III.</p> |
| <p>2. The information presented in the Use of 19X1-X2 Authorities figure agrees with Volume II of the Public Accounts and other Part III figures.</p>    | <p>2. Les renseignements présentés dans le tableau "Emploi des autorisations en 19X1-X2" sont compatibles avec les renseignements présentés dans le volume II des Comptes publics et les autres tableaux de la Partie III.</p>                                  |
| <p>3. Both the French and English documents have been proofread and cross-checked with respect to text, references and numbers.</p>                      | <p>3. Les textes, les renvois et les numéros des documents rédigés en français et en anglais ont été relus ou vérifiés par recoupement selon le cas.</p>  |
| <p>4. Arithmetic checks have been performed on all figures, charts and narrative references.</p>   | <p>4. Des vérifications arithmétiques ont été faites en ce qui concerne tous les tableaux, les graphiques et les renvois descriptifs.</p>   |
| <p>5. Graphics have been reviewed for quality and accuracy.</p>  | <p>5. La qualité et l'exactitude des graphiques ont été vérifiées.</p>  |
| <p>6. Format is in compliance with OCG requirements.</p>   | <p>6. La disposition est conforme aux exigences du BCG.</p>   |

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Senior Full Time-Financial Officer

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Agent financier supérieur à temps plein

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Date

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Date

July 31, 1987





## **CHAPTER 6: EXPENDITURE PLAN CIRCULARS**

Expenditure Plan circulars provide an efficient and timely means of communicating new requirements or changes to existing requirements and of focusing on the interpretation and application of expenditure plan directives and guidelines.

### **Expenditure Plan Circulars**

- 1984-1 Changes in Program or Activity Structure and Subsequent Reporting on Prior Year Performance in Part III of the Estimates
- 1984-2 Reporting Program Evaluation Findings and Conclusions in Part III of the Estimates
- 1984-3 Reporting on Prior Year Performance in Part III of the Estimates





**Expenditure Plan Circular****Policy Development Branch  
Office of the Comptroller General of Canada**

**Subject:** Changes in Program or Activity  
Structure and Subsequent Reporting  
on Prior Year Performance  
in Part III of the Estimates

**Date:** May 25, 1984

**No.:** 1984-1

**1. Introduction**

- .1 In some cases, the approved program structure of a department or the activity structure of a program has changed since the tabling of the last Expenditure Plan.
- .2 Such situations require particular attention to ensure appropriate disclosure of prior year performance.

**2. Requirements**

- .1 Where the program or activity structure has changed since tabling the last Expenditure Plan, the new Plan shall provide as much comparative financial and operational information for the "actual" year (most recently completed fiscal year) as possible.
- .2 The new structure shall be used to report on the prior year's actual performance if it is possible to restate the original Expenditure Plan and account for the actual results on the basis of the new structure.
- .3 Whenever the whole program or activity structure or major portions thereof have changed, a cross-walk between the previous structure and the new structure shall be provided in the "Supplementary Information" Section of the Plan. In addition, the change must be clearly noted in Section I of the Plan.
- .4 References to a change in the program or activity structure should be made in the Preface to the Plan and in a note to the (Past Year) Financial Performance figure in Section I with cross-references to explanations and financial cross-walks. Explanations of the change should be provided in the Program Organization for Delivery sub-section.
- .5 Where the previous structure is used to report on the prior year's performance, the information should be provided in the Supplementary Information Section with cross-references to this information in the past financial performance sub-sections of the Plan, i.e., (Past Year) Financial Performance in Sections I and II.
- .6 Where the changes are limited to one activity and considered to be significant by management, the cross-walk should be provided in the corresponding Analysis by Activity Section.

- .7 In cases where the relationship between the previous and new structures can be readily understood, such as the consolidation of several activities of a program into a single activity or the breakdown of an activity into several activities within the same program, a diagram or narrative clearly identifying and explaining the relationship between the previous and new structures should be sufficient to disclose the change.

**Presentation**

- .8 The above information should be displayed in accordance with the presentation standards specified in Chapter 4, including Annex B.18.

**Expenditure Plan Circular****Policy Development Branch  
Office of the Comptroller General of Canada**

**Subject:** Changes in Program or Activity  
Structure and Subsequent Reporting  
on Prior Year Performance  
in Part III of the Estimates

**Date:** May 25, 1984

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- .4 References to a change in the program or activity structure should be made in the Preface to the Plan and in a note to the (Past Year) Financial Performance figure in Section I with cross-references to explanations and financial cross-walks. Explanations of the change should be provided in the Program Organization for Delivery sub-section.
- .5 Where the previous structure is used to report on the prior year's performance, the information should be provided in the Supplementary Information Section with cross-references to this information in the past financial performance sub-sections of the Plan, i.e., (Past Year) Financial Performance in Sections I and II.
- .6 Where the changes are limited to one activity and considered to be significant by management, the cross-walk should be provided in the corresponding Analysis by Activity Section.

- .7 In cases where the relationship between the previous and new structures can be readily understood, such as the consolidation of several activities of a program into a single activity or the breakdown of an activity into several activities within the same program, a diagram or narrative clearly identifying and explaining the relationship between the previous and new structures should be sufficient to disclose the change.

#### **Presentation**

- .8 The above information should be displayed in accordance with the presentation standards specified in Chapter 4, including Annex B.18.

## Expenditure Plan Circular

### Policy Development Branch Office of the Comptroller General of Canada

**Subject:** Reporting Program Evaluation  
Information in Part III of the Estimates

**Date:** August 17, 1984  
**No.:** 1984-2

#### 1. Background

- .1 In recent sessions of the Miscellaneous Estimates Committee, the President of the Treasury Board has affirmed the Government's commitment to report program evaluation information in Part III of the Estimates. This follows a similar recommendation made in the 1983 Report of the Auditor General.
- .2 This circular provides disclosure guidelines to assist departments and agencies in identifying and reporting relevant information from completed program evaluation studies regarding the effectiveness of programs.
- .3 The Guide on the Program Evaluation Function\* explains the general approach and principles and establishes the systems and procedures of the program evaluation function.

#### 2. Disclosure

- .1 Information on the effectiveness of a program in achieving results available from completed program evaluation studies should be objectively disclosed in Part III of the Estimates subject to their relevance, materiality and timeliness in assessing the Expenditure Plan and the accountability for actual performance relative to the program objectives.
- .2 For purposes of objectivity and relevance to the Expenditure Plan, the disclosure of program evaluation information should be limited to information on program results obtained from the evaluation studies and, where appropriate, **approved** departmental action plans which respond to findings and conclusions of such studies. Information that provides analysis of policy options and alternatives or debates a policy decision should not be included. There are four key questions that should be kept in mind when addressing relevance and objectivity:
  - Does the study measure the degree to which significant goals or objectives of the Program or its activities are being achieved and is this context appropriately disclosed?
  - Does the Part III disclose relevant findings and conclusions in a factual, concise and unbiased manner?

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\* SSC — Cat. No. BT 32-16/1981



- Are any significant limitations to the information obtained from the program evaluation study (including faulty application of methodology) properly disclosed?
  - Is the disclosure of evaluation findings and conclusions properly presented in the context of other sources of program effectiveness information?
- .3 Results information drawn from program evaluation studies should be reported as part of the material on program or activity level results and should be correspondingly located in the appropriate section of the Expenditure Plan.
  - .4 The name of the study from which the information is drawn should be identified in the text.
  - .5 Advice from the corporate program evaluation function should be obtained when reporting results information in the Expenditure Plan that is drawn from program evaluation studies or other evaluative reviews and studies pertaining to the effectiveness of the program and its components.
  - .6 The presentation of information generated by program evaluation or other studies focused on effectiveness is governed by the principles, policies and instructions contained in this manual.



**Expenditure Plan Circular****Policy Development Branch  
Office of the Comptroller General of Canada**

**Subject:** Reporting on Prior Year Performance  
in Part III of the Estimates

**Date:** May 25, 1984  
**No.:** 1984-3

**1. Introduction**

Treasury Board Policy 1982-8 requires the reporting, in Part III of the Estimates, of the expected results from the operations of government programs for the upcoming fiscal year, and the actual performance of programs in relation to the plan previously presented to Parliament for the most recently completed fiscal year.

**2. Purpose**

Prior year performance reporting in Part III is intended to:

- enhance the government's accountability to Parliament;
- assist members of Parliament in monitoring the manner and extent to which the program is meeting its objectives by comparing past performance of the program, expressed in both financial and operational terms, to the objectives and results it was intended to achieve; and
- give members of Parliament a basis for understanding and debating the government's future plans and proposed resource allocations.

**3. General**

- .1 Departments are required to comply with the policies and instructions pertaining to prior year performance reporting as provided in the Guide on the Preparation of Part III of the Estimates and elaborated on in this circular.
- .2 However, the keynote is one of flexibility in approach and application while retaining the essential intent of the policy on Expenditure Plans and the underlying principles of disclosure.

**4. Disclosure of Prior Year Performance**

- .1 **All programs shall disclose in Part III of the Estimates the actual performance expressed in both financial and operational terms in relation to the authorized resource requirements and planned results previously presented to Parliament for the most recently completed fiscal year.**
- .2 Performance reporting should address the relevance of programs, their effectiveness, and the efficiency of their delivery, rather than the details required by management for the control of ongoing operations.

- .3 Prior year performance reporting should be tailored to individual programs in accordance with the nature of the program, e.g., regulatory, policy, research, operational, project management, etc.
- .4 For many programs, a trend in performance over three to five years is likely to be more realistic and meaningful than a spotlight on one year's actual compared to planned performance. For this reason, performance reporting should reveal and emphasize emerging trends, in addition to following up on accomplishments in relation to the original plan.
- .5 Performance reporting should make visible all significant variations between actual and originally planned financial performance in as concise a manner as possible.
- .6 The disclosure of prior year performance should emphasize, wherever possible, program results and program outcomes in terms of the people or groups served by the program.

## 5. Presentation of Information on Prior Year Performance

- .1 The following guidelines on the changes to prior year performance requirements have been incorporated in the appropriate chapters of this Guide and are provided here for easy reference.
- .2 They are intended to further clarify the presentation of performance information in each Section of an Expenditure Plan.
- .3 Some alterations to the presentation set out in the original instructions issued in 1982 have been made to more fully integrate "plans" and "performance reporting" in Part III and to minimize repetition within the document.

### Spending Authorities

No change.

### Program Overview (Section I)

**Highlights and Summary of Financial Requirements:** to provide an integrated summary of recent performance, the highlights and financial summary are to be combined. The sequence of presentation should be as follows:

- A. Plans for (Estimates Year)
  - 1. Highlights
  - 2. Summary of Financial Requirements
- B. Recent Performance
  - 1. Highlights
  - 2. Review of Financial Performance

The sub-section dealing with recent performance should indicate major changes in key performance areas combined with explanations of significant financial changes by activity.

**Update on Previously Reported Initiatives:** the update on previously reported initiatives should deal with all prior year initiatives. It is not necessary to restate the original estimate to afford comparison with actual performance. Appropriate explanations can reveal the degree of actual performance against plans.

**Program Effectiveness:** the current instructions provide for the reporting of significant effectiveness information whether gathered routinely or periodically. The Auditor General's comment that the program effectiveness section should refer to and incorporate "the findings of evaluation studies that are pertinent to program performance and resource management" (Auditor General report, March 1983) is consistent with this requirement.

### **Analysis by Activity (Section II)**

**Activity Resource Summary:** the following modifications to the Activity Resource Summary Sub-section are to be made in order to highlight trends in resource requirements:

- The "Actual" fiscal year will replace the Change column in the Activity Resource Summary table(s) contained in Section II and the horizontal headings will be as follows:

Estimates 19X3-X4		Forecast 19X2-X3		Actual 19X1-X2	
\$	P-Y	\$	P-Y	\$	P-Y

- If there are significant changes between Estimates year and forecast year resources, the amount of the change (i.e. %) and the reasons for it should continue to be disclosed, if not already explained in sufficient detail in Section I.

**(Past Year) Financial Performance:** reporting of actual financial performance in relation to the original plan is mandatory. The heading (Past Year) Financial Performance will continue to be used to identify this information. A table similar to that contained in Chapter 4 Annex B.7 is required. However, the degree of explanation will depend upon the extent to which:

- there are significant variations within the activity that have not already been identified in Section I; or
- there is a need to complement the explanations provided in Section I in order to provide a full understanding of actual financial performance.

As a result, the required disclosure may range from a simple narrative statement indicating that there were no significant variations to a full explanation of planned and actual financial performance.

**Performance Information and Resource Justification:** where an activity has reported "goals" as a subset of the activity objective or in the PI/RJ subsection, it is necessary to report their actual attainment.









## CHAPTER 7: AIDS AND SUPPLEMENTARY INFORMATION

### 1. Purpose

- .1 This chapter serves as a source of reference for information useful to the understanding and preparation of Expenditure Plans.

### 2. Appendices

- 7.1 Common Source Documents for Expenditure Plan Preparation
- 7.2 Key Relationships of Part III of the Estimates with the Operational Plan Framework (OPF) and the Multi-Year Operational Plan (MYOP)
- 7.3 Manuals and Other Consultative Material Relating to Part III of the Estimates



## Common Source Documents for Expenditure Plan Preparation

	<u>Source Documents</u>
<b>Department Overview</b>	A, B, C, D, H, J
Details of Spending Authorities	
A. Authorities for (the Estimates Year)	
— Part II of the Estimates	D
B. Use of (Past Year) Authorities	
— Volume II of the Public Accounts	E
<b>Section I: Program Overview</b>	
A. Plans for (Estimates Year)	
1. Highlights	A, C, G, H, J
2. Summary of Financial Requirements	D, F, G
B. Recent Performance	
1. Highlights	A, C, G, H, I, J
2. Review of Financial Performance	E, F, G
C. Background	
1. Introduction	A, B, C
2. Mandate	A, B, H
3. Program Objective	B, D
4. Program Organization for Delivery	B, D, J
D. Planning Perspective	
1. External Factors Influencing the Program	A, C, I
2. Initiatives	A, C, F, G, H, I
3. Update on Previously Reported Initiatives	C, F, I
E. Program Effectiveness	A, B, F, I
<b>Section II: Analysis by Activity</b>	
Objective	B
Description	B, D
Resource Summaries	B, C, D, E, F, G
Performance Information and Resource Justification	B, C, F, G, I
<b>Section III: Supplementary Information</b>	
A. Profile of Program Resources	
1. Financial Requirements by Object	C, D, E, F, G
2. Personnel Requirements	C, D, F, G
3. Capital Expenditures	C, D, E, F, G
4. Transfer Payments	C, D, E, F, G
5. Revenue	C, D, E, F, G
6. Loans, Investments and Advances	C, D, E, F, G
7. Net Cost of Program	C, F, J
8. Revolving Final Financial Statements	C, E, F, G
9. Other Requirements	Various
B. Other Information	Various
<b>Key:</b>	
A Strategic Plans	F Internal Management Information Systems
B Operational Plan Framework (OPF)	G Approved Treasury Board Submissions (including Main and Supplementary Estimates)
C Operational Plans	H Statutes, Acts and Orders in Council
D Part II of the Estimates	I Program Evaluation Studies
E Volume II of the Public Accounts	J Other Sections of Part III of the Estimates

### Key Relationships of Part III of the Estimates with the Operational Plan Framework (OPF) and the Multi-Year Operational Plan (MYOP)

OPF	PART III	MYOP
<ul style="list-style-type: none"> <li>• Program Structure</li> </ul>	<ul style="list-style-type: none"> <li>• Expenditure Plan</li> </ul>	<ul style="list-style-type: none"> <li>• Program Structure</li> </ul>
	<ul style="list-style-type: none"> <li>• Program Overview               <ul style="list-style-type: none"> <li>• Highlights</li> <li>• Resource summaries</li> <li>• Mandate</li> <li>• Relationships with other programs</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Program Summary               <ul style="list-style-type: none"> <li>• Resources</li> <li>• Transfers, actuals</li> </ul> </li> </ul>
<ul style="list-style-type: none"> <li>• Planning elements structure</li> </ul>	<ul style="list-style-type: none"> <li>• External factors and initiatives</li> <li>• External factors and initiatives</li> <li>• Program organization for delivery</li> <li>• Program effectiveness</li> <li>• Analysis by activity               <ul style="list-style-type: none"> <li>— Activity "objective"</li> <li>— Activity description</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Program Memorandum               <ul style="list-style-type: none"> <li>• Objectives</li> <li>• Issues and priorities</li> <li>• Planning elements structure</li> </ul> </li> <li>• Program evaluation plan and schedule</li> <li>• Planning Element Memorandum               <ul style="list-style-type: none"> <li>• Activity link</li> <li>• Issue</li> <li>• Organization accountability</li> </ul> </li> </ul>
<ul style="list-style-type: none"> <li>• Accountability relationships</li> </ul>		
<ul style="list-style-type: none"> <li>• Linkage statements               <ul style="list-style-type: none"> <li>• Results to objective</li> <li>• Resources to results</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Ressources summaries</li> <li>• Performance information and resource justification               <ul style="list-style-type: none"> <li>— effectiveness, efficiency</li> <li>— economy, workload</li> <li>— resources</li> </ul> </li> <li>• Supplementary Information               <ul style="list-style-type: none"> <li>• Objects, personnel, capital, transfer payments, revenue, LIAs, costs, recording fund statements, etc.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Linkages               <ul style="list-style-type: none"> <li>— Results to objective</li> <li>— Resources to results</li> </ul> </li> <li>• Derivation schedules and summaries               <ul style="list-style-type: none"> <li>• input factors, grants and contributions, LIAs, revolving funds</li> </ul> </li> </ul>

## **Manuals and Other Consultative Material Relating to Part III of the Estimates**

### **General**

Policy and Expenditure Management System Manual (PEMS): Chapters 3, 5, 6, 7, 8 and 9  
(TBS, Program Branch)

Guide to the Estimates of the Government of Canada (Treasury Board Canada)

### **Financial Accounting and Administration**

Guide to the Audited Financial Statements of the Government of Canada (OCG, Policy Development Branch)

Principles for the Evaluation of Programs by Federal Departments and Agencies (OCG, Policy Development Branch)

Guide on Financial Administration for Departments and Agencies of the Government of Canada: Chapters 4, 5 and 11 (OCG, Policy Development Branch)

### **Audit**

Guide to an Audit of Part III of the Estimates (OCG, Policy Development Branch)

### **Editing**

The Canadian Style: A Guide to Writing and Editing

Guide du rédacteur de l'administration fédérale

Lexique BCF (budgétaire, comptable et financier) BCF Glossary (Budgetary, Accounting and Financial)









